

# Partnership Returns, 2006

by Tim Wheeler and Nina Shumofsky

A partnership is an unincorporated organization formed by two or more entities or persons who join to carry on a trade or business. Each partner contributes money, property, labor, or skill, and each expects to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. A partnership does not pay tax on its income but “passes through” any profits and losses to its partners, who must include those profits and losses on their tax returns. The following are highlights from the 2006 partnership study:

- For 2006, the number of partnerships increased 6.6 percent, from 2,763,625 for 2005 to 2,947,116 for 2006.<sup>1</sup> Since 1996, the number of partnerships has increased at an average annual rate of 5.8 percent (Figures A and B).
- The number of partners increased by 3.2 percent, from 16,211,908 for 2005 to 16,727,803 for 2006. The number of partners has increased 5 of the last 6 years (Figures A and B).
- Total net income (loss) increased by 22.1 percent, from \$546.2 billion for 2005 to \$666.7 billion for 2006 (Figures A and C). Partnerships classified in the finance and insurance sector accounted for \$83.9 billion of the \$120.5-billion increase for all partnerships (Figure D). Within the finance and insurance sector, the other financial investment activities industry group accounted for \$67.7 billion of the \$83.9-billion increase. The manufacturing and mining sectors reported the next largest increases, \$12.7 billion and \$11.8 billion, respectively (Figure D).

For 2006, all sectors reported an increase for total net income (loss) except for the following

*Tim Wheeler and Nina Shumofsky are statisticians with the Corporation Special Projects Section. This article was prepared under the direction of Joseph Koshansky, Chief.*

**Figure A**

## Partnership Annual Percentage Change for Tax Years 1996-2006

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
1996	4.6	0.4	23.9	23.4	35.9
1997	6.3	3.3	23.9	25.5	15.9
1998	5.5	-3.2	22.9	17.2	10.8
1999	4.4	-1.9	17.0	19.0	22.4
2000	6.2	-11.0	11.6	26.7	17.8
2001	3.6	4.2	25.9	6.4	2.7
2002	5.1	0.7	5.2	2.6	-2.1
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1

sectors which declined: construction (-\$2.8 billion); retail trade (-\$0.4 billion); real estate and rental and leasing (-\$12.7 billion); educational services (-\$0.1 billion); and accommodation and food services (-\$0.4 billion). This was a significant change from 2005, when, for the first time in a decade, all sectors except for nature of business not allocable reported an increase for total net income (loss). The component of total net income (loss) with the largest increase was interest income, which climbed \$59.8 billion to \$193.5 billion, followed by ordinary business income (loss), which increased \$48.1 billion to \$357.1 billion. The largest decrease was from net rental real estate income (loss), which decreased \$3.4 billion to \$15.1 billion (Figure C and Tables 1 and 2). (See the “Explanation of Selected Terms” section for the definition of total net income (loss).)

- Total receipts increased 12.5 percent, from \$4.6 trillion in 2005 to \$5.1 trillion in 2006 (Figure D). The finance and insurance sector alone reported 45.1 percent of the overall increase for all partnerships. Within the finance and insurance sector, 83.5 percent of the increase was reported by the other financial investment activities industry group. The next largest increase was reported

<sup>1</sup> Throughout the text, references are made to Tax Year 2005 data. For further information concerning Tax Year 2005 data, see Wheeler, Tim and Nina Shumofsky, “Partnership Returns, 2005,” *Statistics of Income Bulletin*, Fall 2007, Volume 27, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were published for 1939, 1946, 1947, and 1953 only. The individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

Figure B

## Number of Partnerships and Partners, by Selected Industrial Group, Tax Years 2005-2006

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2005	2006		2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>2,763,625</b>	<b>2,947,116</b>	<b>6.6</b>	<b>16,211,908</b>	<b>16,727,803</b>	<b>3.2</b>
Agriculture, forestry, fishing and hunting	127,605	131,727	3.2	445,761	447,031	0.3
Mining	28,205	34,701	23.0	529,022	729,365	37.9
Utilities	2,897	2,924	0.9	84,674	84,157	-0.6
Construction	182,153	192,006	5.4	492,612	511,144	3.8
Manufacturing	44,828	43,145	-3.8	255,002	275,660	8.1
Wholesale trade	48,178	49,268	2.3	197,434	219,178	11.0
Retail trade	141,798	151,082	6.5	536,800	468,501	-12.7
Transportation and warehousing	42,162	43,310	2.7	1,066,851	1,185,816	11.2
Information	37,438	39,017	4.2	200,770	178,159	-11.3
Finance and insurance	287,958	294,730	2.4	3,477,242	3,413,610	-1.8
Securities, commodity contracts, and other financial investments and related activities	219,171	224,500	2.4	2,916,021	2,806,863	-3.7
Securities and commodity contracts and exchanges	8,161	7,972	-2.3	209,146	211,427	1.1
Other financial investment activities	211,010	216,528	2.6	2,706,876	2,595,436	-4.1
Funds, trusts, and other financial vehicles	42,499	43,085	1.4	381,051	398,097	4.5
Other finance and insurance	26,288	27,145	3.3	180,170	208,650	15.8
Real estate and rental and leasing	1,295,948	1,394,549	7.6	6,460,956	6,570,303	1.7
Real estate	1,264,422	1,348,604	6.7	6,283,806	6,396,539	1.8
Lessors of residential buildings and dwellings and cooperative housing	401,030	404,677	0.9	2,089,554	1,823,540	-12.7
Lessors of nonresidential buildings (except miniwarehouses)	457,199	478,201	4.6	2,061,209	2,099,934	1.9
Lessors of miniwarehouses and self-storage units	16,743	16,393	-2.1	77,484	109,098	40.8
Lessors of other real estate property	72,427	95,090	31.3	453,617	562,040	23.9
Other real estate activities	317,022	354,244	11.7	1,601,942	1,801,927	12.5
Rental and leasing services and lessors of nonfinancial intangible assets	31,527	45,945	45.7	177,150	173,764	-1.9
Professional, scientific, and technical services	170,245	185,879	9.2	611,046	641,777	5.0
Management of companies (holding companies)	24,966	28,764	15.2	478,978	605,407	26.4
Administrative and support and waste management and remediation services	48,069	59,965	24.7	151,904	144,541	-4.8
Educational services	10,563	11,552	9.4	28,182	34,730	23.2
Health care and social assistance	59,981	63,777	6.3	300,588	308,605	2.7
Arts, entertainment, and recreation	49,267	49,691	0.9	332,198	314,052	-5.5
Accommodation and food services	96,004	105,486	9.9	388,076	402,247	3.7
Other services	61,631	64,247	4.2	157,201	190,342	21.1
Nature of business not allocable	3,729	1,296	-65.2	16,610	3,179	-80.9

NOTE: Detail may not add to totals because of rounding.

by manufacturing (13.0 percent) and professional, scientific, and technical services (8.4 percent).

The finance and insurance sector increased 29.7 percent to \$1,120.5 billion; the manufacturing sector increased 10.1 percent to \$804.2 billion; and the professional, scientific, and technical services sector increased 16.6 percent to \$336.7 billion. The largest declines were reported in the utilities (-10.4 percent to \$152.4 billion) and

real estate and rental and leasing (-1.1 percent to \$493.6 billion) sectors. (See Explanation of Selected Terms section for the definition of total receipts.)

Business receipts, the largest component of total receipts, also reported the largest increase. Business receipts increased \$291.2 billion to \$3.6 trillion for 2006 (Table 7). In addition, positive net long-term capital gain increased by \$97.7 billion

Figure C

## Partnership Total Net Income (Loss), Tax Years 2005-2006

[Money amounts are in thousands of dollars]

Item	2005	2006	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>Total net income (loss) [1]</b>	<b>546,210,103</b>	<b>666,718,610</b>	<b>120,508,507</b>	<b>22.1</b>
Ordinary business income (loss)	308,977,137	357,055,417	48,078,280	15.6
Interest income	133,742,087	193,499,813	59,757,726	44.7
Dividend income	65,013,094	83,897,950	18,884,856	29.0
Royalties	16,296,768	14,219,959	-2,076,809	-12.7
Net rental real estate income (loss)	18,506,453	15,122,151	-3,384,302	-18.3
Other net rental income (loss)	3,674,564	2,923,321	-751,243	-20.4

[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

NOTE: Detail may not add to total because of rounding.

to \$398.8 billion. (See Explanation of Selected Terms” section for the definition of business receipts.)

- Total assets of partnerships reporting balance sheets increased 24.8 percent, from \$13.7 trillion for 2005 to \$17.1 trillion for 2006 (Figure D and Table 3). Together, the finance and insurance, and real estate and rental and leasing sectors accounted for 89.4 percent of the overall increase in total assets for all partnerships. The finance and insurance sector reported 58.8 percent of total assets for all partnerships, followed by the real estate and rental and leasing sector, which reported 21.7 percent (Figure E).

Within the finance and insurance sector, the other financial investment activities industry group alone accounted for 38.5 percent of total assets for all partnerships (Table 3). However, 25.5 percent of all partnerships—generally those with total assets of less than \$600,000 and total receipts of less than \$250,000—were not required to file a balance sheet with their returns.<sup>2</sup> Table 3 presents data by industry and by profit status for the 2,195,814 partnerships (74.5 percent of all partnerships) that did file balance sheets.

- For the second consecutive year and for only the second time since 1997, all sectors reported positive total income (loss) minus total deductions available for allocation (Table 5). Also, for only

the third time since NAICS data were first published for 1998, the information sector reported positive total income (loss) minus total deductions available for allocation. Tax Year 2004 was the first time.

Together, partnerships classified in the finance and insurance, and real estate and rental and leasing sectors accounted for 68.9 percent of the total income (loss) minus total deductions available for allocation for all partnerships. Although the combined share of these two sectors remained about the same as the prior year (69.2 percent), for 2006, the finance and insurance sector increased its share to 51.8 percent from 44.9 percent, while the real estate and rental and leasing sector share decreased to 17.1 percent from 24.4 percent.

- For the first time ever, partners classified as corporations surpassed partners classified as individuals as the top income (loss) recipients (Table 5). Partners classified as corporations received \$362.5 billion of total income (loss) allocated, while partners classified as individuals received only \$330.5 billion.

For the fourth consecutive year, individuals who were limited partners received the largest portion of income (loss) allocated to partners. For 2006, individual limited partners received \$254.5 billion of the \$1,214.1-billion income (loss) allocated to all partners (Table 5). Prior to 2003,

<sup>2</sup> For further information, see McMahon, Paul (2003), “Regulatory Exemptions and Item Nonresponse,” Proceedings of the Section on Survey Research Methods, American Statistical Association.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

Figure D

## Partnership Total Net Income (Loss), Total Receipts, and Total Assets, by Selected Industrial Group, Tax Years 2005-2006

[Money amounts are in thousands of dollars]

Industrial group	Total net income (loss)		Percentage change	Total receipts		Percentage change	Total assets		Percentage change
	2005	2006		2005	2006		2005	2006	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>546,210,103</b>	<b>666,718,610</b>	<b>22.1</b>	<b>4,563,449,081</b>	<b>5,133,564,943</b>	<b>12.5</b>	<b>13,734,256,305</b>	<b>17,146,275,371</b>	<b>24.8</b>
Agriculture, forestry, fishing, and hunting	1,689,812	2,050,074	21.3	35,870,650	39,157,481	9.2	110,982,396	133,804,083	20.6
Mining	34,135,252	45,908,237	34.5	103,742,683	125,714,823	21.2	172,750,722	228,894,212	32.5
Utilities	3,476,911	9,157,590	163.4	170,126,911	152,387,633	-10.4	218,554,642	201,727,801	-7.7
Construction	27,274,319	24,440,901	-10.4	290,871,032	323,599,254	11.3	270,316,191	323,355,227	19.6
Manufacturing	49,534,959	62,220,393	25.6	730,278,392	804,198,835	10.1	421,830,635	492,080,416	16.7
Wholesale trade	13,079,279	16,154,462	23.5	445,034,229	473,087,998	6.3	122,502,849	131,847,983	7.6
Retail trade	3,862,940	3,458,179	-10.5	325,837,067	359,196,415	10.2	108,370,227	117,390,310	8.3
Transportation and warehousing	5,509,143	6,639,390	20.5	98,045,209	108,339,368	10.5	132,050,296	159,025,479	20.4
Information	25,847,730	32,053,921	24.0	229,333,132	255,267,754	11.3	543,831,066	573,177,088	5.4
Finance and insurance	197,893,943	281,752,536	42.4	863,624,369	1,120,495,267	29.7	7,658,565,770	10,084,596,024	31.7
Securities, commodity contracts, and other financial investments and related activities	157,986,280	229,563,808	45.3	713,998,850	941,348,561	31.8	6,493,379,458	8,287,620,684	27.6
Securities and commodity contracts and exchanges	9,057,046	12,909,286	42.5	113,307,825	126,164,237	11.3	1,284,162,941	1,692,076,730	31.8
Other financial investment activities	148,929,234	216,654,522	45.5	600,691,024	815,184,323	35.7	5,209,216,517	6,595,543,953	26.6
Funds, trusts, and other financial vehicles	26,674,074	34,429,231	29.1	80,093,690	106,696,303	33.2	896,854,569	1,248,672,477	39.2
Other finance and insurance	13,233,589	17,759,497	34.2	69,531,829	72,450,404	4.2	268,331,743	548,302,862	104.3
Real estate and rental and leasing	72,113,682	59,441,778	-17.6	499,266,639	493,611,243	-1.1	3,100,977,800	3,725,244,205	20.1
Real estate	64,925,601	53,301,383	-17.9	471,297,094	460,788,542	-2.2	2,992,558,011	3,600,820,706	20.3
Lessors of residential buildings and dwellings and cooperative housing	-152,226	-3,231,063	-2,022.5	79,109,953	74,978,887	-5.2	793,511,543	892,415,935	12.5
Lessors of nonresidential buildings (except miniwarehouses)	38,246,826	38,552,546	0.8	141,020,103	128,827,099	-8.6	1,241,027,347	1,411,107,277	13.7
Lessors of miniwarehouses and self-storage units	866,660	907,535	4.7	2,812,202	3,264,090	16.1	30,205,860	47,959,614	58.8
Lessors of other real estate property	3,130,827	3,054,354	-2.4	18,124,910	18,351,259	1.2	142,089,213	181,210,158	27.5
Other real estate activities	22,833,514	14,018,010	-38.6	230,229,927	235,367,207	2.2	785,724,048	1,068,127,722	35.9
Rental and leasing services and lessors of nonfinancial intangible assets	7,188,081	6,140,395	-14.6	27,969,545	32,822,701	17.4	108,419,789	124,423,499	14.8
Professional, scientific, and technical services	66,525,700	75,155,097	13.0	288,681,270	336,694,025	16.6	131,302,194	156,876,518	19.5
Management of companies (holding companies)	16,366,697	18,238,118	11.4	68,207,678	75,469,365	10.6	372,756,549	399,247,524	7.1
Administrative and support and waste management and remediation services	5,053,605	5,011,873	-0.8	64,312,183	75,324,709	17.1	36,029,206	42,403,424	17.7
Educational services	241,785	95,697	-60.4	4,309,513	4,868,890	13.0	3,352,482	4,095,186	22.2
Health care and social assistance	19,147,923	20,443,377	6.8	142,125,388	155,797,795	9.6	79,165,823	86,621,956	9.4
Arts, entertainment, and recreation	281,873	329,076	16.7	46,278,166	50,938,234	10.1	65,870,456	81,984,877	24.5
Accommodation and food services	3,120,645	2,754,193	-11.7	135,789,711	154,452,836	13.7	169,544,802	186,196,242	9.8
Other services	1,094,868	1,433,571	30.9	21,457,662	24,916,451	16.1	14,534,890	17,018,594	17.1
Nature of business not allocable	-40,963	-19,851	51.5	257,197	46,567	-81.9	967,308	688,221	-28.9

NOTE: Detail may not add to totals because of rounding.

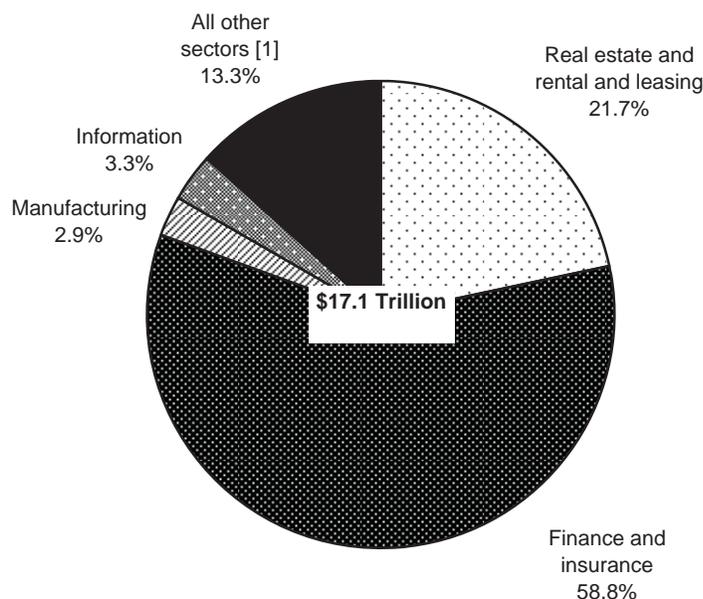
individual general partners were the largest category since allocated income by type of partner was first reported on tax returns in 1988.

In addition, for 2006, total income (loss) allocated to five additional groups also surpassed the \$76.1-billion income (loss) allocated to indi-

vidual general partners: corporate limited partners received \$248.3 billion; partnership limited partners received \$246.5 billion; nominee and other limited partners received \$116.3 billion; corporate general partners received \$114.2 billion; and partnership general partners received \$83.3 billion.

**Figure E**

## Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2006



[1] "All other sectors" includes the following industrial sectors that had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Management of companies (holding companies); Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

- Tax Form Changes**—Certain partnerships, primarily those reporting either total assets greater than \$10 million or receipts greater than \$35 million, were required to file the new Schedule M-3 (Form 1065), *Net Income (Loss) Reconciliation for Certain Partnerships*, instead of Schedule M-1, *Reconciliation of Income (Loss) per Books With Income (Loss) per Return*.

Schedule M-3 was effective for any tax year ending on or after December 31, 2006. Schedule M-3 asks certain questions about the partnership's financial statements and reconciles financial statement net income (loss) for the consolidated financial statement group to income (loss) per the income statement for the partnership. Of the 2,947,116 partnership returns that were filed for 2006, 75.0 percent completed Schedule M-1, and 5.1 percent completed Schedule M-3. For 2005, 82.0 percent of

total 2,763,625 partnership returns filed a completed Schedule M-1.

- Tax Law Changes**—For tax years beginning in 2006, the maximum section 179 expenses deduction was increased from \$105,000 to \$108,000 (also increased from \$140,000 to \$143,000 for qualified enterprise zone, renewal community, and New York Liberty Zone property). This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$430,000, which was increased from \$420,000.

For partnerships, the Enhanced Oil Recovery Credit was phased out for 2006. Also, the Energy Policy Act of 2005 provided a new Energy Efficient Appliance Credit (Form 8909) for the manufacture and production of certain appliances. The Tax Relief and Health Care Act of 2006 created the new Mine Rescue Team Training Credit (Form 8923).

## Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

### Allocations to Partners

Partnerships are not taxed directly. Instead, their income, credits, and deductions flow through to the partners for inclusion on the partners' own tax returns. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 5 presents data on the different types of partnership income (or losses) and deductions allocated to partners for selected industrial groups. These data were obtained from Schedule K, *Partners' Distributive Share Items*, of the partnership return, which reports amounts for each component by type of partner.

For 2006, all partnerships reported a total of \$1,486.0 billion for total income (loss) available for allocation, before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$235.3 billion. The difference between total income (loss) and total deductions resulted in \$1,250.6 billion of total income (loss) minus total deductions available for allocation to partners. Of this amount, \$1,214.1 billion were identified as allocated by type of partner. The difference between the total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed (Table 5).

For 2006, total income (loss) minus total deductions available for allocation increased \$201.8 billion to \$1,250.6 billion. The largest increase was reported by the finance and insurance sector, which increased \$177.2 billion to \$647.7 billion. The next largest increase was reported by the manufacturing sector, which increased \$13.1 billion to \$60.1 billion. Although the real estate and rental and leasing sector has reported the first or second largest increase for this amount for recent years, this sector reported a decrease of \$41.5 billion to \$214.0 billion.

Partners classified in the finance and insurance sector received \$647.7 billion of the \$1,250.6 billion of total income (loss) minus total deductions available for allocation reported for all partnerships, the largest share received by any sector (Table 5). The next largest shares were received by the real estate and rental and leasing industry sector and the professional, scientific, and technical services sector, \$214.0 billion and \$91.1 billion, respectively.

For the first time ever, partners classified as corporations surpassed partners classified as individuals as the top income (loss) recipients for 2006 (Table 5). Partners classified as corporations received \$362.5 billion of the total income (loss) allocated, while partners classified as individuals received only \$330.5 billion. Also, partners classified as partnerships received \$329.8 billion, almost surpassing individual partners for the first time.

For the fourth consecutive year, individuals who were limited partners were the largest group of income (loss) recipients, receiving \$254.5 billion of the total allocated income (loss) for all partnerships. This was also the fourth time that individual general partners were not the largest category since allocated income (loss) by type of partner was first reported on the 1988 tax return. In addition, this was the third consecutive year that both corporate limited partners and partnership limited partners surpassed individual general partners. It was the second year that nominee and other limited partners and corporate general partners also surpassed individual general partners, and it was the first year that partnership general partners surpassed individual general partners.

For 2006, corporate limited partners received \$248.3 billion; partnership limited partners received \$246.5 billion; nominee and other limited partners received \$116.3 billion; corporate general partners received \$114.2 billion; and partnership general partners received \$83.3 billion, while individual general partners received only \$76.1 billion.

### Finance and Insurance

For 2006, the finance and insurance sector continued to report the largest share of both total net income (loss) and total assets for all partnerships, 42.3 percent and 58.8 percent, respectively (Figure D). This was an increase over the share reported for the prior year, 36.2 percent and 55.8 percent, respectively.

For the second consecutive year and only second time since 2001, the finance and insurance sector surpassed the manufacturing sector with the largest share of total receipts. For 2006, the finance and insurance sector reported 21.8 percent of total receipts for all partnerships, while the manufacturing sector reported 15.7 percent. The finance and insurance sector had reported the largest total receipts for the period 1998 to 2001.

Also, partnerships classified in the finance and insurance sector accounted for 10.0 percent of all partnerships and 20.4 percent of all partners for all partnerships (Figure B). Within this sector, the other financial investments activities industrial group was dominant. This industrial group reported 65 percent or more of the sector's number of partnerships, number of partners, total net income (loss), total receipts, and total assets (Figures B and D).

### Real Estate and Rental and Leasing

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2006, this sector included 47.3 percent of all partnerships and 39.3 percent of all partners (Figure B). In addition, partnerships classified in this sector accounted for 8.9 percent of total net income (loss), 9.6 percent of total receipts, and 21.7 percent of total assets for all partnerships (Figure D).

Partnerships within this sector reported positive total net income (loss) for 13 consecutive years, starting with 1994. Prior to 1994, these partnerships reported total net losses for most (if not all) years on record.<sup>1</sup> This sector was second only to the finance and insurance sector for size of total assets and, for total receipts, was third to the finance and insurance sector and the manufacturing sector. For total net income (loss), this sector was fourth after the finance and insurance, professional, scientific, and technical services and manufacturing sectors.

This was the first year that total net income (loss) for manufacturing sector surpassed that for the real estate and rental and leasing sector and was the third consecutive year that professional, scientific, and technical services sector surpassed the real estate and rental and leasing sector. For 2006, total net income (loss) decreased 17.6 percent to \$59.4 billion for this sector, only the third decrease in the last decade. The first decrease was a 6.8-percent decrease reported for the period 2001 to 2002. Within the real estate and rental and leasing sector, the real estate industry group reported 89 percent or more of the sector's number of partnerships, number of partners, total net income (loss), total receipts, and total assets.

### Net Rental Real Estate Income (Loss)

Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Net rental real estate income (loss) for all partnerships decreased \$3.4 billion to \$15.1 billion, much less than the \$10.0-billion decrease for the prior year (Figure F). This was the sixth decrease in the last 7 years. Since 1999, the only increase (\$7.8 billion) was for the period 2000 to 2001.

Approximately three-quarters or \$2.7 billion of the \$3.4-billion decrease for 2006 was caused by total real estate rental expenses increasing more rapidly than gross rents from rental real estate. Total real estate rental expenses increased \$24.0 billion to \$358.2 billion, while gross rents from rental real estate increased only \$21.3 billion to \$378.3 billion. An ad-

**Figure F**

### Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2005-2006

[Money amounts are in thousands of dollars]

Industrial group	2005	2006	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>18,506,453</b>	<b>15,122,151</b>	<b>-3,384,302</b>	<b>-18.3</b>
Finance and insurance	-1,163,469	-950,035	213,434	18.3
Real estate and rental and leasing	18,832,708	15,205,110	-3,627,598	-19.3
Real estate	18,555,206	14,890,393	-3,664,813	-19.8
Lessors of residential buildings and dwellings and cooperative housing	-5,010,624	-8,782,287	-3,771,663	-75.3
Lessors of nonresidential buildings (except miniwarehouses)	30,532,535	30,201,463	-331,072	-1.1
Lessors of miniwarehouses and self-storage units	931,002	851,940	-79,062	-8.5
Lessors of other real estate property	1,859,286	2,044,511	185,225	10.0
Other real estate activities	-9,756,993	-9,425,234	331,759	3.4

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

ditional \$0.6-billion decrease in net rental real estate income (loss) for all partnerships was caused by net income (loss) from partnerships, estates, and trusts, decreasing from a \$6.4-billion loss for 2005 to a \$7.0-billion loss for 2006. This was much less than the \$5.4-billion decrease reported for net income (loss) from partnerships, estates, and trusts for the prior year (Table 4).

This year was the twelfth consecutive year that partnerships reported a positive amount, \$15.1 billion, for total net rental real estate income (loss). Prior to this period, partnerships had not reported a positive amount since 1980. Partnerships classified in the real estate industry group continued to report the overwhelming share, \$14.9 billion, of the net rental

real estate income (loss) reported for all partnerships. Within this industry group, lessors of nonresidential buildings (except miniwarehouses) reported \$30.2 billion for net rental real estate income, while other real estate activities and lessors of residential buildings and dwellings reported net losses of -\$9.4 billion and -\$8.8 billion, respectively.

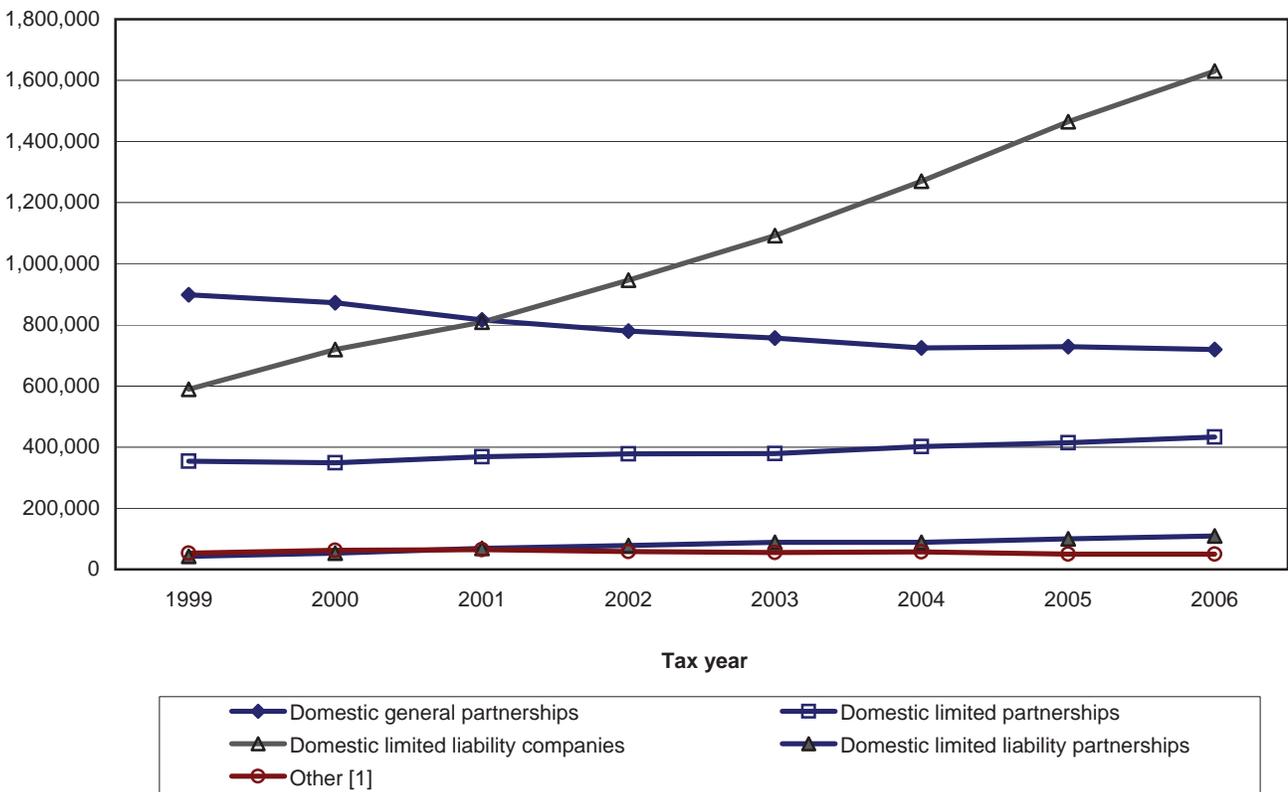
## LLCs Represent the Largest Entity Type

Partnerships were asked to classify themselves into six distinct entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or "other" partnership (Figures G, H, I, and J). (See Explanation of Select-

Figure G

### Number of Partnerships by Type of Entity, Tax Years 1999-2006

Number of partnerships



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box. See Figure H for the number of partnerships for both of these categories; however, note that the number of foreign partnerships is broken out separately in Figure H.

Figure H

## Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 1996-2006

[Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships [1]		Foreign partnerships [2]		Other [3]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996	1,654	[4] 672	[4] 365	177	134	110	111	n.a.	n.a.	n.a.	n.a.	[4] 50	[4] 33
1997	1,759	[4] 660	[4] 335	197	132	178	171	n.a.	n.a.	n.a.	n.a.	[4] 57	[4] 29
1998	1,855	649	296	206	137	257	213	17	9	n.a.	n.a.	42	29
1999	1,937	620	278	224	130	318	271	28	14	n.a.	n.a.	35	17
2000	2,058	589	283	215	134	383	335	32	21	1	2	40	21
2001	2,132	552	263	237	132	429	380	40	29	3	2	40	25
2002	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20

n.a.—Data not available. These types of partnerships were not separately identified on the tax return but are included in the totals for all partnerships (column 1).

[1] Prior to 1998, domestic limited liability partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, or other.

[2] Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, limited liability partnerships, or other.

[3] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

[4] Data corrections from prior-year publications of these data.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

ed Terms section for the definitions of various entity types.)

For 2006, the number of limited liability companies (LLCs) increased 11.3 percent to 1,630,161, representing 55.3 percent of all partnerships and surpassing all other entity types for the fifth consecutive year (Tables 6 and 8). Prior to 2002, general partnerships had consistently been the most common type of partnership. For 2005, the number of general partnerships increased slightly for the first time in 10 years, but, for 2006, it declined 1.5 percent to 718,765. The number of general partnerships decreased 38.4 percent since 1995, when the number peaked at 1,167,036. In contrast, the number of limited liability companies increased 1,275.0 percent during the same period, from 118,559 in 1995 to 1,630,161. The number of limited partnerships increased in 11 of the last 12 years, growing 38.8 percent during that period, from 295,304 in 1995 to 432,550.

Even though LLCs were the most prevalent type of partnership, limited partnerships continued to report the largest share of overall partnership profits. For 2006, total net income (loss) for limited partnerships rose \$41.7 billion to \$221.6 billion (Table 8). For the

third consecutive year, LLC profits surpassed profits reported by general partnerships. Profits for LLCs increased from \$168.5 billion to \$205.3 billion (21.8 percent). Profits for general partnerships decreased 0.8 percent from \$88.6 billion to \$87.9 billion. For 2006, the \$126.4 billion loss for LLCs continued to be larger than the combined losses, \$68.4 billion, for both general and limited partnerships (Figure I).

The number of partners in limited liability companies increased as it has each year for over a decade. (Owners of a limited liability company are referred to as "members" instead of partners.) In contrast, the number of partners for both limited and general partnerships declined. The number of partners in general partnerships has declined in 9 out of the last 10 years, while the number of partners in limited partnerships has declined in 7 of the last 10 years (Figure J). For most of the last 10 years, both general and limited partnerships that show a profit have more than twice the number of partners as those that show a loss. In contrast, limited liability companies have similar numbers of partners in partnerships reporting a profit or loss.

For LLCs, the finance and insurance sector reported the largest share of total assets, 45.1 percent, followed by the real estate and rental and leasing

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

Figure I

## Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 1996-2006

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships [1]		Foreign partnerships [2]		Other [3]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0	n.a.	n.a.	n.a.	n.a.	4.0	0.1
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0	n.a.	n.a.	n.a.	n.a.	9.4	1.0
1998	186.6	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	n.a.	n.a.	12.2	2.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	n.a.	n.a.	12.8	1.4
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4

n.a.—Data not available. These types of partnerships were not separately identified on the tax return but are included in the totals for all partnerships (column 1).

[1] Prior to 1998, domestic limited liability partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, or other.

[2] Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, limited liability partnerships, or other.

[3] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Figure J

## Numbers of Partners, by Type of Entity and Profit Status, Tax Years 1996-2006

[Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships [1]		Foreign partnerships [2]		Other [3]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996	15,662	3,023	1,543	6,457	3,568	634	401	n.a.	n.a.	n.a.	n.a.	25	11
1997	16,184	2,837	1,577	6,924	3,243	855	669	n.a.	n.a.	n.a.	n.a.	61	16
1998	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	n.a.	n.a.	399	227
1999	15,353	2,465	1,025	6,767	2,177	1,298	969	153	53	n.a.	n.a.	360	85
2000	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227
2001	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	48
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61

n.a.—Data not available. These types of partnerships were not separately identified on the tax return but are included in the totals for all partnerships (column 1).

[1] Prior to 1998, domestic limited liability partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, or other.

[2] Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, limited liability partnerships, or other.

[3] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

sector, 29.1 percent (Table 6). The finance and insurance sector accounted for 41.0 percent of the total net income (loss) for LLCs, while the manufacturing sector accounted for 13.8 percent.

The real estate and rental and leasing sector continued to account for the largest portion of general and limited partnerships, and LLCs, 38.3 percent, 56.4 percent, and 49.6 percent, respectively (Table 8). Typically, the second largest share for the number of partnerships for all three of these groups was the finance and insurance sector. However, for 2006, the number of LLCs for this sector was surpassed by the construction and professional, scientific, and technical sectors, while, for 2005, this group was only surpassed by the construction sector. For general and limited partnerships, the finance and insurance sector remained the second largest category. (See Explanation of Selected Terms section for more information on limited liability companies.)

## Electronically Filed (ELF) Partnership Returns

Starting in 1986, the Internal Revenue Service (IRS) offered the option of using electronic media for filing Form 1065 returns. Beginning in Tax Year 2000, partnerships with more than 100 partners were required to file their returns electronically. However, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement to file its return electronically. Also, in some instances, partnerships were excluded from filing electronically if the software was unavailable for one or more of the required tax forms. Tax Year 2006 was the first year Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was available for electronic filing. Additionally, partnerships that met any of the conditions below were not required to file electronically:

- Form 1065 with a foreign address
- Returns filed under sections 501(d)(3) or 761(a) of the Internal Revenue Code
- Common trust fund returns filed on Form 1065
- Certain fiscal year returns.

There were 440,856 partnerships that filed electronically for 2006, an increase of 57.9 percent from the 279,150 returns for 2005. These partnerships represented 6.6 million partners for 2006, an increase from the 5.5 million partners for 2005. In addition, the electronically filed returns for 2006 represented 15.0 percent of all partnerships, 39.6 percent of all partners, 14.8 percent of total assets, and 19.1 percent of total net income (loss).

## Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. Unlike a regular partnership that reports the partners' allocated shares of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through the net amounts to partners. For 2006, only 103 partnerships filed Form 1065-B, which was a slight decrease from the 106 filed for 2005. The number of partners increased from 31,565 for 2005 to 33,395. Total net income (loss) increased from \$371.1 million in 2005 to \$408.4 million. Total assets also increased from \$20.1 billion for 2005 to \$21.4 billion.

## Data Sources and Limitations

Tax Year 2006 statistics are estimates based on a stratified probability sample of 45,346 returns selected from a population of 3,164,232 partnerships.<sup>3</sup> Tax Year 2006 covers returns processed by the IRS during Calendar Year 2007. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for *active partnerships*, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income

<sup>3</sup> For details on the sample design, see McMahon, Paul (2003), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," Proceedings of the Section on Survey Research Methods, American Statistical Association.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Figure K**

## Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2006

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>0.36</b>	<b>0.14</b>	<b>0.19</b>	<b>0.20</b>
Agriculture, forestry, fishing, and hunting	5.06	3.84	4.26	4.21
Mining	9.51	1.70	1.43	1.79
Utilities	17.80	1.33	0.62	0.68
Construction	3.60	2.50	1.35	1.37
Manufacturing	7.30	0.66	0.39	0.41
Wholesale trade	7.23	1.45	0.66	0.65
Retail trade	4.40	1.58	1.09	1.09
Transportation and warehousing	8.28	1.43	1.86	1.88
Information	6.84	0.48	0.63	0.71
Finance and insurance	2.95	0.18	1.04	1.18
Real estate and rental and leasing	0.80	0.62	2.16	2.20
Professional, scientific, and technical services	4.09	2.05	1.15	1.24
Management of companies	10.32	1.55	3.09	3.60
Administrative and support and waste management and remediation services	7.31	4.11	3.11	3.27
Educational services	14.10	9.32	10.16	10.47
Health care and social assistance	2.93	2.47	1.25	1.29
Arts, entertainment, and recreation	8.42	3.64	2.94	2.94
Accommodation and food services	4.67	2.52	2.19	2.18
Other services	7.03	8.16	5.33	5.38
Nature of business not allocable	64.36	71.08	98.32	70.00

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.36
Number of partners	1.49
Total assets	0.14
Total income	0.19
Business receipts	0.18
Total deductions	0.20
Cost of goods sold	0.26
Interest paid	0.76
Taxes and licenses	0.52
Depreciation	0.84
Ordinary business income	0.53
Ordinary business loss	1.36
Interest income	0.56
Portfolio income (loss) distributed directly to partners	0.60
Net rental real estate income	1.90
Net rental real estate loss	2.73
Other net rental income	6.07
Other net rental loss	7.62
Total net income (loss)	0.73
Total income (loss) minus total deductions available for allocation	1.18
Total receipts	0.30

[1] All data items are displayed in Table 1, except for Total income (loss) minus total deductions.

(loss). Returns were selected from these classes at various probabilities ranging from 0.07 percent to 100 percent, and were weighted to represent the total population. There were 1,346 sampled returns that were ruled “out of scope” because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 44,000 returns, and an estimated overall active population of 2,947,116.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CVs), the ratio of an estimate’s standard error to the estimate, are used to measure this magnitude. Figure K presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

### Explanation of Selected Terms

**Assets and liabilities**—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$600,000 or more. The assets and liabilities of partnerships that did not provide this information were not estimated. If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. Also, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and should not have been reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

**Business receipts**—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. Business receipts is the largest component of gross receipts for industry groups such as manufacturing.

**Electing large partnerships**—Partnerships that had 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership that reports the partner’s allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

**Electronically filed (ELF) partnerships**—Certain partnerships with more than 100 partners were required to file their returns electronically. ELF returns are submitted via electronic media in lieu of paper

returns and are verified for mathematical consistency on submission.

*Foreign partnerships*—Partnerships not created or organized in the United States, or under the law of the United States or of any state, are foreign partnerships. In general, if a foreign partnership has gross income from trade or business within the United States or has gross income derived from sources within the United States, it must file a partnership return.

*Limited liability companies*—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. The Schedule B, *Other Information*, has a question to identify LLCs.

Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations (S corporations pass through their incomes, gains and losses, deductions and credits to their shareholders for tax purposes, like partnerships). For example, unlike S corporations, LLCs are not limited in the number and type of owners.

Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

*Limited liability partnerships*—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*.

Organizationally, LLPs are available in some States, only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as for the consequences of his or her own actions.

*Nonrecourse loans*—Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

*North American Industry Classification System*—Starting with the 1998 partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). Like the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into “sectors,” “subsectors,” “industry groups,” and “industries.” SIC used the terms “industrial division,” “major group,” and “industry.”

Although the complete NAICS system uses twenty sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into ten “industrial divisions” in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the “industrial division” was dropped, and the partnership data have been grouped into the same twenty “industrial sectors” used in the NAICS system, except for the exclusion of “public administration” and the addition of “nature of business not allocable.” Businesses are only classified in the “nature of business not allocable” sector when a more specific activity cannot be identified from the return.

Data within these industrial sectors are classified in “industrial groups.” The most detailed classification in these tabulations is the “industry.” The 20 sectors used in this article are listed below.

- Agriculture, forestry, fishing, and hunting
- Mining
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information
- Finance and insurance
- Real estate and rental and leasing

## Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

- Professional, scientific, and technical services
- Management of companies (holding companies)
- Administrative and support and waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment, and recreation
- Accommodation and food services
- Other services
- Nature of business not allocable

In addition, for 2002, the 1997 NAICS classification system was revised. The new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. The North American Industry Classification publication contains appendices comparing the 2002 NAICS United States structure to the 1997 NAICS United States structure.<sup>4</sup>

Partnership industries were determined based on the activity from which the business derived the largest percentage of its "total receipts." Total receipts, for industry-coding purposes only, was defined as the sum of:

- gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;

- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 3, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates and trusts in which the partnership is a partner or beneficiary.
- (Total receipts for partnership industry coding purposes differ from total receipts used elsewhere in this article and are defined under Total Receipts in this section.)

*Partner*—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

*Partnerships*—A partnership is a relationship between two or more entities or persons who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has

<sup>4</sup> For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget, <http://www.ntis.gov/naics>.

income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

*Total net income (Loss)*—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as “ordinary income (loss).” After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of:

- ordinary business income (loss)
- interest income
- dividend income
- royalties
- net rental real estate income (loss) from Form 8825
- other net rental income (loss).

The sum of these components is a measure of overall partnership profits or losses, which enable comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships.

For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on Schedule K, but was included on Schedule K, line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion, or 1.0 percent of the \$301.4 billion reported for total net income (loss).

*Total receipts*—Total Receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- farm net profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 3, line 11).

### Additional Tabular Data on Tax Stats

For additional Tax Year 2006 partnership tabular data, by size of total assets for all partnerships, general partnerships, limited partnerships, and limited liability companies, see the Partnership section of the Tax Stats Web site: [www.irs.gov/taxstats/index.html](http://www.irs.gov/taxstats/index.html). This site also includes detailed tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>2,947,116</b>	<b>131,727</b>	<b>69,999</b>	<b>40,760</b>	<b>8,815</b>	<b>1,652</b>	<b>10,501</b>
<b>Number of partners</b>	<b>16,727,803</b>	<b>447,031</b>	<b>244,277</b>	<b>125,089</b>	<b>40,910</b>	<b>4,686</b>	<b>32,068</b>
<b>Total assets</b>	<b>17,146,275,372</b>	<b>133,804,083</b>	<b>41,796,170</b>	<b>42,865,466</b>	<b>40,434,255</b>	<b>3,220,973</b>	<b>5,487,219</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,912,905,087</b>	<b>29,640,773</b>	<b>7,114,448</b>	<b>9,224,967</b>	<b>4,451,336</b>	<b>1,652,104</b>	<b>7,197,918</b>
Business receipts	3,571,281,520	22,557,535	3,292,455	6,980,144	3,820,762	1,498,440	6,965,733
Ordinary income from other partnerships and fiduciaries	87,011,698	1,031,931	198,237	588,986	* 187,092	* 55,186	* 2,430
Farm net profit	4,916,630	4,770,716	3,322,698	1,329,406	* 5,299	* 2,206	* 111,107
Net gain, noncapital assets	15,157,978	488,318	158,930	226,763	51,315	* 49,354	1,955
Other income	234,537,262	792,274	142,128	99,667	386,868	46,918	116,692
<b>Total deductions</b>	<b>3,555,849,670</b>	<b>29,957,402</b>	<b>6,234,571</b>	<b>10,549,565</b>	<b>4,296,826</b>	<b>1,620,041</b>	<b>7,256,398</b>
Cost of good sold [1]	2,108,966,781	14,396,669	1,871,097	5,440,015	1,583,297	* 789,163	4,713,096
Inventory, beginning of year	215,719,281	1,778,947	248,393	755,027	* 201,076	* 90,374	484,077
Purchases	1,412,030,108	10,424,771	1,386,154	3,846,048	903,522	* 314,724	3,974,323
Cost of labor	91,460,084	817,369	244,902	212,698	* 82,964	* 168,053	108,752
Additional inventory costs (section 263A)	19,706,569	50,073	* 14,690	* 14,758	* 10,092	* 4,444	6,089
Other costs	626,794,373	3,384,578	320,850	1,504,913	554,139	* 327,686	676,990
Less: Inventory, end of year	259,131,558	2,059,069	343,892	893,428	168,496	* 116,118	537,135
Salaries and wages	331,851,279	1,607,614	296,757	338,961	249,901	64,554	657,441
Guaranteed payments to partners	41,759,375	738,261	244,637	253,065	116,742	* 29,747	94,069
Rent paid	62,379,198	397,110	192,244	59,420	23,387	18,313	103,747
Interest paid	136,788,830	760,531	140,827	150,076	247,989	104,314	117,324
Taxes and licenses	52,973,535	338,383	60,907	47,914	102,487	22,465	104,611
Bad debts	12,298,985	15,810	* 2,565	6,353	* 911	* 820	5,161
Repairs and maintenance	19,365,103	388,169	83,836	74,854	96,404	24,065	109,009
Depreciation	78,611,668	997,571	169,685	332,666	138,305	71,035	285,880
Depletion	810,776	* 10,709	* 74	0	* 10,635	0	0
Retirement plans, etc.	9,699,587	31,147	4,547	4,968	11,828	* 2,049	7,756
Employee benefit programs	22,870,238	73,018	13,111	24,455	15,281	* 4,483	15,688
Net loss from other partnerships and fiduciaries	31,265,506	500,344	102,470	234,324	117,145	* 46,155	* 249
Farm net loss	5,738,117	5,032,540	2,305,641	2,623,408	93,958	0	* 9,533
Net loss, noncapital assets	2,841,852	16,444	* 3,846	* 9,231	* 2,993	0	* 375
Other deductions	637,628,843	4,653,082	742,328	949,855	1,485,564	442,876	1,032,459
<b>Ordinary business income (loss)</b>	<b>357,055,417</b>	<b>-316,629</b>	<b>879,877</b>	<b>-1,324,598</b>	<b>154,510</b>	<b>32,063</b>	<b>-58,480</b>
Net income	516,281,778	7,184,346	3,593,144	1,879,992	1,063,518	212,942	434,751
Loss	159,226,360	7,500,975	2,713,266	3,204,590	909,008	180,879	493,231
<b>Portfolio income (loss) distributed directly to partners</b>	<b>722,426,524</b>	<b>3,778,961</b>	<b>1,129,088</b>	<b>1,227,790</b>	<b>1,284,633</b>	<b>37,170</b>	<b>100,280</b>
Interest income	193,499,813	1,065,175	243,441	199,619	582,679	9,880	29,556
Dividend income	83,897,950	147,546	48,910	33,278	28,697	* 23,050	13,610
Royalties	14,219,959	365,931	41,458	228,813	92,968	0	* 2,692
Net short-term capital gain (loss)	54,613,689	36,370	17,814	2,988	11,319	* 4,232	* 17
Net long-term capital gain (loss)	376,195,114	2,163,939	777,465	763,092	568,970	8	* 54,405
<b>Net rental real estate income (loss)</b>	<b>15,122,150</b>	<b>605,410</b>	<b>514,178</b>	<b>41,475</b>	<b>64,104</b>	<b>* 10,035</b>	<b>-24,382</b>
Net income	89,508,702	829,192	629,099	107,521	69,975	* 10,035	* 12,561
Loss	74,386,552	223,781	114,921	66,046	* 5,872	0	36,943
<b>Other net rental income (loss)</b>	<b>2,923,321</b>	<b>182,641</b>	<b>152,932</b>	<b>6,792</b>	<b>* 1,092</b>	<b>* 28,966</b>	<b>* -7,140</b>
Net income	6,831,229	206,495	161,450	7,315	* 3,827	* 28,966	* 4,937
Loss	3,907,908	23,854	* 8,518	* 523	* 2,735	0	* 12,078
<b>Total net income (loss) [2]</b>	<b>666,718,610</b>	<b>2,050,074</b>	<b>1,880,796</b>	<b>-814,621</b>	<b>924,049</b>	<b>103,994</b>	<b>-44,144</b>
Net income	871,055,480	9,047,808	4,390,017	2,193,455	1,703,700	276,179	484,457
Loss	204,336,870	6,997,734	2,509,220	3,008,075	779,652	* 172,185	528,601

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>34,701</b>	<b>26,999</b>	<b>3,975</b>	<b>3,727</b>	<b>2,924</b>	<b>192,006</b>	<b>89,225</b>
<b>Number of partners</b>	<b>729,365</b>	<b>611,350</b>	<b>96,385</b>	<b>21,630</b>	<b>84,157</b>	<b>511,144</b>	<b>247,411</b>
<b>Total assets</b>	<b>228,894,212</b>	<b>199,888,841</b>	<b>21,386,253</b>	<b>7,619,118</b>	<b>201,727,801</b>	<b>323,355,227</b>	<b>221,576,856</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>104,345,238</b>	<b>80,118,919</b>	<b>17,042,195</b>	<b>7,184,124</b>	<b>148,539,458</b>	<b>316,362,556</b>	<b>205,685,156</b>
Business receipts	95,913,240	72,888,260	16,377,136	6,647,844	144,263,833	310,113,554	201,789,417
Ordinary income from other partnerships and fiduciaries	2,910,345	2,559,839	* 194,578	* 155,928	2,301,117	2,782,015	1,893,666
Farm net profit	* 7,365	* 5,583	* 1,782	0	8	* 82	0
Net gain, noncapital assets	2,372,373	2,113,375	59,756	199,243	438,059	397,648	161,148
Other income	3,141,915	2,551,861	408,943	181,110	1,536,442	3,069,256	1,840,925
<b>Total deductions</b>	<b>65,216,080</b>	<b>44,107,648</b>	<b>15,384,777</b>	<b>5,723,654</b>	<b>140,709,453</b>	<b>293,344,242</b>	<b>191,112,062</b>
Cost of good sold [1]	30,703,884	15,864,074	11,491,406	3,348,404	116,725,991	236,376,618	157,818,259
Inventory, beginning of year	2,030,003	714,345	1,041,507	274,151	2,463,334	54,302,565	40,341,127
Purchases	10,484,745	6,689,654	1,848,087	1,947,003	89,547,984	89,631,463	62,995,413
Cost of labor	2,510,061	588,211	1,495,967	425,884	716,591	18,513,400	5,902,451
Additional inventory costs (section 263A)	502,649	* 146,629	335,842	* 20,178	980,743	7,686,075	5,567,744
Other costs	17,693,507	8,511,060	8,120,668	1,061,779	26,011,929	134,538,212	94,396,291
Less: Inventory, end of year	2,517,081	785,825	1,350,666	380,590	2,994,591	68,543,051	51,611,817
Salaries and wages	2,243,676	1,104,126	561,486	578,064	1,506,850	9,746,207	4,685,324
Guaranteed payments to partners	502,864	435,046	28,900	38,917	210,899	2,472,255	1,048,013
Rent paid	404,825	214,206	108,657	81,962	394,926	1,212,035	485,200
Interest paid	2,195,402	1,756,752	382,457	56,193	3,991,603	3,917,341	2,328,767
Taxes and licenses	3,714,305	3,333,204	293,744	87,357	784,397	1,696,678	766,724
Bad debts	18,450	7,006	3,223	8,221	179,332	216,701	66,317
Repairs and maintenance	511,860	315,605	130,931	65,324	615,347	720,874	253,726
Depreciation	4,029,147	3,411,541	312,622	304,984	4,462,412	1,705,475	480,462
Depletion	698,686	135,529	557,929	* 5,228	* 37,553	* 1,222	911
Retirement plans, etc.	78,110	21,136	51,696	5,279	146,942	215,784	121,099
Employee benefit programs	287,636	111,735	127,523	48,377	132,442	527,954	235,505
Net loss from other partnerships and fiduciaries	741,133	564,170	* 118,622	* 58,341	357,124	636,800	458,362
Farm net loss	* 48,691	* 48,691	0	0	0	* 2,468	15
Net loss, noncapital assets	245,528	236,715	6,338	* 2,476	144,776	21,713	13,105
Other deductions	18,791,884	16,548,113	1,209,244	1,034,527	11,018,859	33,874,118	22,350,275
<b>Ordinary business income (loss)</b>	<b>39,129,158</b>	<b>36,011,271</b>	<b>1,657,417</b>	<b>1,460,470</b>	<b>7,830,005</b>	<b>23,018,314</b>	<b>14,573,094</b>
Net income	46,493,420	42,293,198	2,563,543	1,636,679	12,358,696	31,060,027	19,500,494
Loss	7,364,262	6,281,928	906,126	176,208	4,528,691	8,041,713	4,927,400
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,350,834</b>	<b>7,915,317</b>	<b>1,072,374</b>	<b>363,142</b>	<b>1,568,977</b>	<b>4,856,941</b>	<b>2,534,880</b>
Interest income	1,954,047	1,507,961	379,212	66,874	1,241,948	1,573,876	753,648
Dividend income	342,174	329,566	* 9,294	* 3,314	49,592	99,876	47,594
Royalties	4,428,993	4,311,539	85,134	* 32,320	* 4,427	110,294	* 2,431
Net short-term capital gain (loss)	367,004	129,928	* 237,025	* 51	81,564	158,950	112,097
Net long-term capital gain (loss)	2,258,616	1,636,324	* 361,709	260,583	191,446	2,913,945	1,619,110
<b>Net rental real estate income (loss)</b>	<b>13,039</b>	<b>22,518</b>	<b>-13,106</b>	<b>* 3,627</b>	<b>2,095</b>	<b>-434,258</b>	<b>-258,877</b>
Net income	49,676	35,767	10,105	* 3,804	2,125	358,572	201,746
Loss	36,637	13,248	* 23,212	* 177	29	792,830	460,623
<b>Other net rental income (loss)</b>	<b>40,826</b>	<b>28,294</b>	<b>12,289</b>	<b>* 242</b>	<b>* 29,522</b>	<b>72,799</b>	<b>-7,031</b>
Net income	40,886	28,354	12,289	* 242	* 29,522	82,915	2,794
Loss	* 60	* 60	0	0	0	* 10,116	* 9,825
<b>Total net income (loss) [2]</b>	<b>45,908,237</b>	<b>42,211,149</b>	<b>2,130,240</b>	<b>1,566,848</b>	<b>9,157,590</b>	<b>24,440,901</b>	<b>15,110,858</b>
Net income	52,725,535	47,956,345	3,028,748	1,740,442	13,462,876	32,798,457	20,249,292
Loss	6,817,297	5,745,195	898,508	173,594	4,305,286	8,357,556	5,138,433

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>32,504</b>	<b>1,646</b>	<b>27,210</b>	<b>3,648</b>	<b>70,277</b>	<b>13,768</b>	<b>3,693</b>
<b>Number of partners</b>	<b>99,303</b>	<b>4,491</b>	<b>86,409</b>	<b>8,403</b>	<b>164,431</b>	<b>31,013</b>	<b>7,905</b>
<b>Total assets</b>	<b>80,898,537</b>	<b>1,942,383</b>	<b>66,628,626</b>	<b>12,327,529</b>	<b>20,879,833</b>	<b>3,353,080</b>	<b>2,077,848</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>50,602,792</b>	<b>4,516,361</b>	<b>21,847,934</b>	<b>24,238,496</b>	<b>60,074,608</b>	<b>11,879,805</b>	<b>6,580,574</b>
Business receipts	48,781,403	4,482,669	20,323,871	23,974,864	59,542,734	11,735,275	6,513,286
Ordinary income from other partnerships and fiduciaries	827,049	4,824	807,907	14,318	61,300	0	* 335
Farm net profit	0	0	0	0	* 82	0	0
Net gain, noncapital assets	111,956	4,984	27,726	79,246	124,544	65,200	1,354
Other income	882,384	23,885	688,431	170,068	345,947	79,330	65,600
<b>Total deductions</b>	<b>46,239,422</b>	<b>4,101,657</b>	<b>19,110,919</b>	<b>23,026,846</b>	<b>55,992,757</b>	<b>10,803,972</b>	<b>6,117,728</b>
Cost of good sold [1]	38,765,925	3,392,420	14,986,120	20,387,385	39,792,435	7,730,137	4,784,855
Inventory, beginning of year	13,211,378	160,969	12,824,856	225,553	750,061	42,582	14,220
Purchases	10,447,901	718,119	7,379,002	2,350,780	16,188,148	3,843,527	1,607,942
Cost of labor	3,862,422	593,180	148,728	3,120,514	8,748,526	1,663,197	1,205,685
Additional inventory costs (section 263A)	1,733,327	* 192,049	1,266,309	* 274,969	385,004	* 55,720	* 31,274
Other costs	25,439,267	1,831,131	9,038,928	14,569,209	14,702,653	2,181,370	1,954,406
Less: Inventory, end of year	15,928,371	* 103,028	15,671,703	153,640	1,002,863	56,260	28,671
Salaries and wages	1,122,962	196,121	358,048	568,793	3,937,921	747,903	422,739
Guaranteed payments to partners	241,636	* 54,470	104,451	82,716	1,182,605	214,485	152,390
Rent paid	134,635	30,504	36,650	67,482	592,199	80,237	44,717
Interest paid	1,189,743	32,381	997,814	159,548	398,831	55,022	30,934
Taxes and licenses	309,535	41,156	162,845	105,534	620,419	137,225	59,954
Bad debts	55,074	* 5,663	27,275	22,136	95,311	17,502	5,464
Repairs and maintenance	144,598	13,619	65,936	65,044	322,550	45,566	10,572
Depreciation	429,517	80,749	174,710	174,059	795,496	120,231	32,732
Depletion	* 311	0	* 19	292	0	0	0
Retirement plans, etc.	38,172	* 4,143	2,931	31,098	56,513	9,972	17,329
Employee benefit programs	85,073	16,597	17,508	50,968	207,376	43,522	15,241
Net loss from other partnerships and fiduciaries	158,301	490	152,836	4,975	* 20,137	* 17,107	* 1,189
Farm net loss	* 2,453	0	* 2,453	0	0	0	0
Net loss, noncapital assets	6,975	* 10	* 4,942	* 2,023	1,634	* 515	* 307
Other deductions	3,554,511	233,335	2,016,381	1,304,795	7,969,332	1,584,549	539,304
<b>Ordinary business income (loss)</b>	<b>4,363,369</b>	<b>414,704</b>	<b>2,737,015</b>	<b>1,211,650</b>	<b>4,081,851</b>	<b>1,075,833</b>	<b>462,847</b>
Net income	6,511,334	442,486	4,325,872	1,742,977	5,048,199	1,279,056	515,322
Loss	2,147,965	* 27,782	1,588,856	531,327	966,347	203,223	* 62,475
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,784,161</b>	<b>15,820</b>	<b>1,662,546</b>	<b>105,794</b>	<b>537,900</b>	<b>68,621</b>	<b>91,299</b>
Interest income	638,653	14,456	533,765	90,432	181,575	14,263	7,738
Dividend income	45,044	* 1,092	35,793	8,159	7,237	* 812	* 332
Royalties	* 107,863	0	* 107,452	411	0	0	0
Net short-term capital gain (loss)	-73,477	* 101	-73,754	176	120,331	* 53,709	* 1
Net long-term capital gain (loss)	1,066,079	172	1,059,291	6,617	228,757	* -163	83,228
<b>Net rental real estate income (loss)</b>	<b>-186,938</b>	<b>0</b>	<b>-191,092</b>	<b>4,153</b>	<b>11,558</b>	<b>* 4,646</b>	<b>* 2,600</b>
Net income	144,776	0	140,617	* 4,159	12,050	* 4,646	* 2,782
Loss	331,715	0	331,709	6	* 492	0	* 182
<b>Other net rental income (loss)</b>	<b>79,103</b>	<b>* 892</b>	<b>1,491</b>	<b>76,720</b>	<b>* 727</b>	<b>0</b>	<b>0</b>
Net income	79,394	* 987	1,686	76,720	* 727	0	0
Loss	* 291	* 95	* 196	0	0	0	0
<b>Total net income (loss) [2]</b>	<b>5,047,093</b>	<b>431,144</b>	<b>3,224,424</b>	<b>1,391,526</b>	<b>4,282,949</b>	<b>1,095,554</b>	<b>473,517</b>
Net income	7,307,401	457,688	4,951,782	1,897,932	5,241,764	1,298,475	525,475
Loss	2,260,308	* 26,544	1,727,358	506,406	958,815	202,920	* 51,958

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>8,084</b>	<b>17,532</b>	<b>27,201</b>	<b>43,145</b>	<b>4,476</b>	<b>925</b>	<b>845</b>
<b>Number of partners</b>	<b>19,694</b>	<b>38,835</b>	<b>66,984</b>	<b>275,660</b>	<b>20,355</b>	<b>12,384</b>	<b>2,539</b>
<b>Total assets</b>	<b>2,820,479</b>	<b>2,668,188</b>	<b>9,960,238</b>	<b>492,080,416</b>	<b>36,305,308</b>	<b>23,383,754</b>	<b>6,962,664</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>8,474,545</b>	<b>11,349,604</b>	<b>21,790,080</b>	<b>790,801,681</b>	<b>68,196,174</b>	<b>18,471,703</b>	<b>10,951,863</b>
Business receipts	8,400,346	11,331,938	21,561,890	775,643,178	67,606,112	17,815,772	10,800,771
Ordinary income from other partnerships and fiduciaries	* 53,707	42	* 7,215	2,885,013	67,238	* 900	* 5,955
Farm net profit	0	0	* 82	* 15,601	5,124	* 4,609	0
Net gain, noncapital assets	1,710	2,941	53,339	607,991	81,029	14,531	* 16,297
Other income	18,781	14,683	167,553	11,649,899	436,672	635,892	128,840
<b>Total deductions</b>	<b>7,985,100</b>	<b>10,529,564</b>	<b>20,556,394</b>	<b>738,024,734</b>	<b>66,669,860</b>	<b>17,698,320</b>	<b>11,253,563</b>
Cost of good sold [1]	5,621,939	7,597,342	14,058,162	612,514,984	53,586,865	11,211,736	9,610,429
Inventory, beginning of year	120,131	111,959	461,169	44,771,048	5,159,102	1,467,484	734,976
Purchases	2,067,734	3,343,312	5,325,633	388,329,310	43,677,615	10,279,182	3,348,908
Cost of labor	1,424,630	1,927,120	2,527,895	27,161,805	2,885,229	156,274	709,283
Additional inventory costs (section 263A)	* 3,140	* 23,946	270,925	2,379,997	219,341	48,253	* 11,832
Other costs	2,132,500	2,307,640	6,126,736	202,893,695	7,476,634	1,295,509	5,593,213
Less: Inventory, end of year	126,196	116,635	675,102	53,078,153	5,881,222	2,034,966	787,782
Salaries and wages	670,504	776,859	1,319,915	23,206,209	2,165,375	1,709,215	254,262
Guaranteed payments to partners	198,664	257,375	359,691	1,223,140	88,241	* 14,040	* 9,944
Rent paid	92,262	130,601	244,384	3,298,033	351,410	350,000	40,907
Interest paid	59,845	66,219	186,812	7,820,190	676,737	481,066	238,434
Taxes and licenses	94,394	124,199	204,647	7,404,293	317,063	189,154	25,512
Bad debts	11,700	35,924	24,720	376,613	40,955	3,467	20,142
Repairs and maintenance	28,231	24,738	213,442	2,030,921	271,720	52,408	20,649
Depreciation	90,298	86,069	466,165	8,812,654	579,100	388,056	39,244
Depletion	0	0	0	41,949	0	* 1,182	0
Retirement plans, etc.	8,510	4,486	16,216	1,638,693	90,054	37,105	14,623
Employee benefit programs	41,034	27,315	80,263	3,202,061	261,551	167,237	20,549
Net loss from other partnerships and fiduciaries	137	0	* 1,704	846,434	198,279	* 66,284	* 937
Farm net loss	0	0	0	* 20,651	0	* 20,592	0
Net loss, noncapital assets	* 276	* 62	* 473	128,814	4,384	* 107	4,755
Other deductions	1,067,305	1,398,375	3,379,798	65,459,095	8,038,127	3,006,672	953,174
<b>Ordinary business income (loss)</b>	<b>489,445</b>	<b>820,040</b>	<b>1,233,686</b>	<b>52,776,947</b>	<b>1,526,314</b>	<b>773,383</b>	<b>-301,700</b>
Net income	646,393	917,250	1,690,178	65,510,235	2,842,834	1,031,679	118,519
Loss	156,947	97,210	456,491	12,733,287	1,316,519	258,297	420,219
<b>Portfolio income (loss) distributed directly to partners</b>	<b>79,440</b>	<b>8,963</b>	<b>289,578</b>	<b>10,769,794</b>	<b>627,150</b>	<b>364,467</b>	<b>157,283</b>
Interest income	6,766	5,883	146,924	3,540,638	197,094	312,867	55,184
Dividend income	* 205	* 3,204	2,685	2,952,533	172,246	* 4,435	453
Royalties	0	0	0	2,211,693	99,383	7,922	* 13,868
Net short-term capital gain (loss)	[3]	* -255	* 66,875	216,517	* -196	* 6	10
Net long-term capital gain (loss)	* 72,468	* 131	* 73,094	1,848,413	158,624	* 39,237	* 87,768
<b>Net rental real estate income (loss)</b>	<b>* 201</b>	<b>0</b>	<b>* 4,111</b>	<b>34,012</b>	<b>2,484</b>	<b>* 8,312</b>	<b>* 29</b>
Net income	* 201	0	* 4,421	37,598	2,710	* 8,312	* 29
Loss	0	0	* 310	3,586	226	0	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 727</b>	<b>704,569</b>	<b>1,436</b>	<b>256,279</b>	<b>387</b>
Net income	0	0	* 727	705,335	1,715	256,279	387
Loss	0	0	0	* 765	* 279	0	0
<b>Total net income (loss) [2]</b>	<b>496,618</b>	<b>829,126</b>	<b>1,388,133</b>	<b>62,220,393</b>	<b>1,998,957</b>	<b>1,363,199</b>	<b>-231,779</b>
Net income	653,350	922,827	1,841,637	73,961,023	3,226,319	1,613,758	123,261
Loss	156,733	93,701	453,503	11,740,630	1,227,362	250,559	355,040

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	2,417	* 82	2,277	386	5,605	335	1,573
<b>Number of partners</b>	6,962	* 384	6,532	1,856	13,918	42,211	59,576
<b>Total assets</b>	3,487,526	* 308,207	5,412,898	12,136,831	4,497,370	134,455,760	107,630,251
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	7,161,000	* 670,159	9,874,458	16,896,173	5,962,539	311,916,019	133,742,202
Business receipts	7,032,287	* 625,322	9,736,424	16,614,655	5,292,883	308,953,401	128,566,806
Ordinary income from other partnerships and fiduciaries	* 11,474	0	2,555	* 10,044	105	641,710	1,534,291
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 15,302	46	13,871	9,284	2,164	182,774	59,437
Other income	101,938	* 44,791	121,608	262,189	667,386	2,138,134	3,581,668
<b>Total deductions</b>	7,016,845	* 606,376	9,738,604	16,545,097	5,884,593	296,303,853	112,995,810
Cost of good sold [1]	4,656,992	* 470,537	7,535,073	13,782,329	2,810,487	269,646,936	87,089,050
Inventory, beginning of year	938,975	* 79,227	1,078,692	1,488,974	190,062	4,076,044	9,624,887
Purchases	3,548,406	* 392,495	5,083,552	9,397,592	1,433,971	151,592,745	57,184,702
Cost of labor	451,457	* 47,174	930,957	1,385,752	514,197	421,488	2,294,482
Additional inventory costs (section 263A)	86,630	746	58,365	111,668	31,435	40,084	637,091
Other costs	799,978	* 26,911	1,482,562	3,358,649	848,444	118,458,662	28,530,054
Less: Inventory, end of year	1,168,454	* 76,016	1,099,055	1,960,305	214,738	4,942,087	11,182,165
Salaries and wages	693,297	* 34,251	644,342	685,101	926,836	1,471,930	4,422,869
Guaranteed payments to partners	21,701	37	81,305	38,804	64,403	* 117,103	87,562
Rent paid	136,151	* 9,042	67,625	85,575	142,802	397,041	461,442
Interest paid	142,995	852	137,831	402,144	127,761	1,132,054	1,238,944
Taxes and licenses	76,072	* 2,735	90,244	93,309	98,127	4,797,254	504,813
Bad debts	6,515	259	18,827	20,210	6,893	27,210	39,572
Repairs and maintenance	18,075	* 727	74,248	39,422	56,830	326,560	526,331
Depreciation	31,178	1,363	181,238	355,795	121,520	3,422,307	1,569,972
Depletion	0	0	0	0	0	156	15,032
Retirement plans, etc.	7,211	577	18,954	10,835	15,437	482,500	276,405
Employee benefit programs	30,912	* 2,912	52,826	173,630	75,393	220,424	739,943
Net loss from other partnerships and fiduciaries	* 4,038	1	* 8,104	* 6,512	* 9,421	* 366,075	76,112
Farm net loss	0	0	0	59	0	0	0
Net loss, noncapital assets	* 1,094	* 27	924	* 642	* 4,197	2,437	25,221
Other deductions	1,190,612	* 83,055	827,062	850,732	1,424,487	13,893,866	15,922,542
<b>Ordinary business income (loss)</b>	144,154	* 63,783	135,853	351,076	77,945	15,612,166	20,746,392
Net income	452,407	* 66,547	482,510	599,220	399,098	18,890,182	22,105,533
Loss	308,252	2,763	346,657	248,144	321,153	3,278,016	1,359,141
<b>Portfolio income (loss) distributed directly to partners</b>	130,693	* 5,914	39,037	39,917	38,360	3,126,994	3,469,751
Interest income	15,826	* 768	28,723	21,335	36,719	635,842	955,578
Dividend income	* 1	2	5,269	62	* 1,550	2,231,703	330,123
Royalties	* 11,535	5,145	437	583	0	* 5,070	1,440,552
Net short-term capital gain (loss)	0	0	* 134	-12	0	* 208,946	* -150
Net long-term capital gain (loss)	* 103,331	0	* 4,476	* 17,948	91	45,433	743,648
<b>Net rental real estate income (loss)</b>	* 1,627	0	1,931	* 492	* -1,024	* 5,547	842
Net income	* 1,652	0	2,387	* 492	* 14	* 5,547	892
Loss	* 26	0	* 455	0	* 1,037	0	50
<b>Other net rental income (loss)</b>	0	0	* 648	* 1,224	* 2,583	* 346,611	* 13,625
Net income	0	0	* 648	* 1,224	* 2,583	* 346,611	* 13,625
Loss	0	0	0	0	0	0	0
<b>Total net income (loss) [2]</b>	173,143	* 69,698	172,861	374,773	117,773	18,836,939	23,487,113
Net income	465,329	* 69,698	507,190	611,439	437,664	22,044,416	24,740,747
Loss	292,186	0	334,329	236,665	319,891	3,207,478	1,253,635

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>1,863</b>	<b>1,284</b>	<b>595</b>	<b>5,773</b>	<b>2,607</b>	<b>2,896</b>	<b>1,048</b>
<b>Number of partners</b>	<b>10,237</b>	<b>3,624</b>	<b>1,985</b>	<b>18,168</b>	<b>24,420</b>	<b>17,246</b>	<b>3,606</b>
<b>Total assets</b>	<b>16,565,824</b>	<b>5,815,102</b>	<b>15,663,105</b>	<b>19,376,549</b>	<b>12,682,828</b>	<b>15,529,910</b>	<b>4,334,527</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>20,444,290</b>	<b>8,639,976</b>	<b>26,170,478</b>	<b>25,434,537</b>	<b>17,043,611</b>	<b>17,088,395</b>	<b>6,150,168</b>
Business receipts	20,092,016	8,480,556	25,817,343	25,114,035	16,856,732	16,858,690	5,900,704
Ordinary income from other partnerships and fiduciaries	* 31,120	* 42,632	141,776	* 33,616	35,935	249	* 169,147
Farm net profit	0	0	0	0	0	0	5,867
Net gain, noncapital assets	98,255	11,542	32,504	27,166	13,685	1,644	2,406
Other income	222,899	105,246	178,855	259,719	137,259	227,812	72,044
<b>Total deductions</b>	<b>20,248,258</b>	<b>7,706,734</b>	<b>23,995,809</b>	<b>24,019,209</b>	<b>16,138,825</b>	<b>17,297,552</b>	<b>5,780,072</b>
Cost of good sold [1]	16,156,619	5,907,672	21,572,374	18,437,715	12,305,407	12,100,473	4,365,330
Inventory, beginning of year	1,862,980	603,040	2,404,188	2,379,021	2,403,788	1,101,288	698,064
Purchases	10,801,581	3,174,218	17,445,651	12,941,871	9,636,152	7,788,050	2,869,956
Cost of labor	1,972,369	746,001	1,258,543	2,352,859	1,286,636	2,431,848	578,848
Additional inventory costs (section 263A)	205,253	77,761	274,992	165,422	34,506	61,957	18,052
Other costs	3,237,571	1,983,743	3,500,494	3,511,622	1,943,598	2,070,777	1,002,462
Less: Inventory, end of year	1,923,136	677,093	3,311,494	2,913,079	2,999,273	1,353,446	802,052
Salaries and wages	783,868	371,787	548,388	1,544,040	1,114,057	1,538,332	336,095
Guaranteed payments to partners	19,926	11,210	58,435	269,403	81,734	* 22,452	29,099
Rent paid	132,974	75,253	49,461	178,211	132,069	95,803	38,822
Interest paid	646,994	96,069	343,057	369,004	211,704	389,809	72,934
Taxes and licenses	108,712	84,190	66,863	221,914	156,239	107,257	44,158
Bad debts	22,724	19,734	11,067	32,876	27,879	25,093	3,669
Repairs and maintenance	86,845	65,812	67,511	105,692	58,875	55,110	26,520
Depreciation	214,289	134,112	165,360	267,911	145,551	292,136	98,438
Depletion	0	25,218	0	0	0	0	0
Retirement plans, etc.	72,382	10,765	33,807	86,197	34,700	134,448	29,086
Employee benefit programs	167,217	37,804	55,615	267,757	109,617	342,257	76,147
Net loss from other partnerships and fiduciaries	* 9,944	* 14,786	* 2,350	* 16,305	70	* 2,798	144
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	13,731	264	* 1,162	2,485	866	* 39,276	* 6,425
Other deductions	1,812,032	852,057	1,020,361	2,219,698	1,760,057	2,152,309	653,205
<b>Ordinary business income (loss)</b>	<b>196,032</b>	<b>933,243</b>	<b>2,174,668</b>	<b>1,415,329</b>	<b>904,786</b>	<b>-209,157</b>	<b>370,097</b>
Net income	1,029,486	1,025,800	2,533,441	2,026,843	1,205,502	708,250	538,750
Loss	833,454	92,558	358,773	611,515	300,716	917,407	168,653
<b>Portfolio income (loss) distributed directly to partners</b>	<b>231,081</b>	<b>91,103</b>	<b>141,847</b>	<b>423,025</b>	<b>234,449</b>	<b>593,417</b>	<b>45,147</b>
Interest income	153,167	17,144	61,785	170,361	107,022	225,082	30,982
Dividend income	* 22,113	* 4,225	34,879	* 1,182	* 33,237	* 6,927	* 8,400
Royalties	* 20,764	0	* 6	* 2,298	58,024	* 229,414	1,600
Net short-term capital gain (loss)	50	* 353	2,242	* 298	0	0	0
Net long-term capital gain (loss)	* 34,987	* 69,381	* 42,935	* 248,885	* 36,165	131,993	4,164
<b>Net rental real estate income (loss)</b>	<b>* 90</b>	<b>* 1,297</b>	<b>445</b>	<b>* 8,993</b>	<b>* 1,351</b>	<b>1,075</b>	<b>* 1,362</b>
Net income	134	* 1,310	544	* 8,993	* 1,351	1,075	* 1,362
Loss	* 44	* 13	99	0	0	0	0
<b>Other net rental income (loss)</b>	<b>1,234</b>	<b>535</b>	<b>519</b>	<b>137</b>	<b>* 68,586</b>	<b>-124</b>	<b>0</b>
Net income	1,234	535	519	273	* 68,586	0	0
Loss	0	0	0	136	0	124	0
<b>Total net income (loss) [2]</b>	<b>393,399</b>	<b>956,443</b>	<b>2,272,303</b>	<b>1,598,300</b>	<b>1,173,006</b>	<b>253,218</b>	<b>412,441</b>
Net income	1,085,276	1,047,536	2,620,996	2,175,115	1,405,111	880,726	566,744
Loss	691,877	91,093	348,693	576,816	232,105	627,509	154,303

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	1,198	1,926	5,035	49,268	27,306	17,868	4,093
<b>Number of partners</b>	3,804	6,058	19,796	219,178	76,404	127,316	15,458
<b>Total assets</b>	40,531,591	1,408,054	25,592,355	131,847,983	57,214,024	72,041,487	2,592,471
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	49,460,001	3,532,228	32,995,709	470,853,529	130,332,804	330,352,083	10,168,643
Business receipts	47,787,547	3,519,811	32,171,310	465,812,479	128,536,697	327,229,377	10,046,406
Ordinary income from other partnerships and fiduciaries	24,675	* 4,125	* 127,466	568,373	322,270	221,480	* 24,623
Farm net profit	0	0	0	47	47	0	0
Net gain, noncapital assets	10,924	* 405	14,726	213,421	103,127	110,252	* 42
Other income	1,636,855	7,887	682,206	4,259,209	1,370,663	2,790,974	97,572
<b>Total deductions</b>	46,468,342	3,413,078	28,243,935	455,843,176	122,008,178	324,135,315	9,699,682
Cost of good sold [1]	39,224,516	2,603,331	19,441,112	407,268,348	101,386,154	297,797,176	8,085,018
Inventory, beginning of year	4,721,637	273,370	3,485,250	25,139,777	13,810,162	11,161,023	168,593
Purchases	27,516,201	1,279,790	8,936,671	369,614,432	96,411,287	267,890,272	5,312,874
Cost of labor	2,516,898	555,192	3,666,316	3,006,183	1,917,577	1,074,166	* 14,439
Additional inventory costs (section 263A)	144,400	* 14,810	137,401	860,233	437,985	417,503	4,745
Other costs	10,056,667	748,547	6,967,597	38,439,047	5,421,488	30,220,954	2,796,605
Less: Inventory, end of year	5,731,287	268,379	3,752,124	29,864,744	16,612,345	13,040,161	212,238
Salaries and wages	2,150,380	173,415	1,638,368	14,249,749	5,964,993	7,813,587	471,169
Guaranteed payments to partners	74,779	* 9,642	123,319	1,163,308	641,840	505,175	16,293
Rent paid	342,747	50,618	160,079	2,277,092	1,158,904	1,072,090	46,098
Interest paid	674,808	43,907	393,088	2,565,183	1,292,992	1,227,117	45,074
Taxes and licenses	230,129	18,908	171,641	1,812,977	745,485	1,020,571	46,921
Bad debts	20,278	3,456	25,789	270,327	146,804	114,665	8,857
Repairs and maintenance	99,202	7,836	70,549	734,549	327,720	397,922	8,907
Depreciation	360,583	24,192	420,310	1,634,945	605,327	1,010,617	19,001
Depletion	0	0	* 361	12,878	12,878	0	0
Retirement plans, etc.	241,990	* 1,942	39,675	287,871	119,477	149,209	19,185
Employee benefit programs	201,171	6,339	192,760	1,196,018	380,318	789,815	25,885
Net loss from other partnerships and fiduciaries	* 14,256	0	* 50,019	45,235	7,955	29,809	* 7,471
Farm net loss	0	0	0	* 11,032	* 828	682	* 9,522
Net loss, noncapital assets	13,989	61	6,764	14,853	4,899	8,576	* 1,379
Other deductions	2,819,515	469,430	5,510,101	22,298,810	9,211,603	12,198,304	888,903
<b>Ordinary business income (loss)</b>	2,991,659	119,151	4,751,774	15,010,354	8,324,626	6,216,767	468,961
Net income	3,776,849	221,501	5,455,283	17,559,646	9,682,304	7,326,678	550,664
Loss	785,190	102,350	703,509	2,549,292	1,357,679	1,109,911	81,703
<b>Portfolio income (loss) distributed directly to partners</b>	316,226	18,744	675,189	1,514,680	1,039,996	464,229	10,455
Interest income	201,457	18,688	295,013	724,851	499,928	212,027	12,896
Dividend income	90,542	0	5,184	263,000	206,373	56,222	* 405
Royalties	* 20,105	* 56	294,930	66,992	45,724	* 21,268	0
Net short-term capital gain (loss)	4,584	0	253	23,633	21,766	4,712	* -2,846
Net long-term capital gain (loss)	-462	0	79,809	436,204	266,204	169,999	[3]
<b>Net rental real estate income (loss)</b>	* -152	* -31	* -658	50,458	33,726	13,089	* 3,644
Net income	* 303	0	* 492	53,993	36,035	14,314	* 3,644
Loss	454	* 31	1,150	3,535	* 2,310	* 1,225	0
<b>Other net rental income (loss)</b>	10,835	60	-5	38,807	17,848	21,333	* -374
Net income	11,047	60	8	46,771	23,777	22,994	0
Loss	212	0	14	7,964	5,929	* 1,661	* 374
<b>Total net income (loss) [2]</b>	3,314,446	137,924	5,346,237	16,154,462	9,128,224	6,540,706	485,532
Net income	4,067,124	239,235	6,033,338	18,527,966	10,374,566	7,589,345	564,055
Loss	752,678	101,311	687,102	2,373,504	1,246,342	1,048,639	78,524

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>151,082</b>	<b>15,946</b>	<b>5,507</b>	<b>3,021</b>	<b>7,638</b>	<b>18,440</b>	<b>5,085</b>
<b>Number of partners</b>	<b>468,501</b>	<b>40,726</b>	<b>13,925</b>	<b>7,287</b>	<b>24,583</b>	<b>50,326</b>	<b>35,742</b>
<b>Total assets</b>	<b>117,390,310</b>	<b>35,472,605</b>	<b>4,136,522</b>	<b>3,071,869</b>	<b>5,501,780</b>	<b>13,250,332</b>	<b>3,008,787</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>356,995,678</b>	<b>116,198,076</b>	<b>12,792,187</b>	<b>9,818,548</b>	<b>14,470,079</b>	<b>50,836,023</b>	<b>9,934,369</b>
Business receipts	349,324,645	113,709,217	12,548,860	9,643,133	14,338,864	48,606,510	9,758,239
Ordinary income from other partnerships and fiduciaries	426,621	46,263	* 363	1	* 1,633	* 20,356	* 10,308
Farm net profit	* 683	0	0	0	* 415	0	0
Net gain, noncapital assets	387,954	120,222	2,149	* 147	6,372	140,190	* 6,071
Other income	6,855,775	2,322,374	240,814	175,268	122,796	2,068,967	159,752
<b>Total deductions</b>	<b>354,341,416</b>	<b>115,500,646</b>	<b>12,659,764</b>	<b>9,932,990</b>	<b>14,128,949</b>	<b>50,815,853</b>	<b>9,960,485</b>
Cost of good sold [1]	278,676,281	98,260,092	7,849,968	7,475,504	10,595,802	37,434,528	6,992,226
Inventory, beginning of year	35,462,741	17,814,017	2,051,613	924,777	1,413,576	2,164,594	850,445
Purchases	246,285,063	92,289,245	7,149,007	6,277,897	10,512,813	37,337,931	5,325,830
Cost of labor	2,794,785	1,148,834	404,290	144,238	229,949	354,964	* 53,615
Additional inventory costs (section 263A)	809,404	383,242	93,157	* 9,716	14,233	46,212	* 3,657
Other costs	32,642,727	5,847,992	376,397	1,021,520	238,602	701,065	1,667,084
Less: Inventory, end of year	39,318,575	19,223,239	2,224,496	902,644	1,813,371	3,170,238	908,405
Salaries and wages	24,181,603	6,285,199	1,332,759	750,989	1,383,817	5,121,992	957,683
Guaranteed payments to partners	1,363,559	310,890	86,834	111,147	124,116	187,554	71,329
Rent paid	7,275,129	1,461,464	605,899	286,906	319,900	1,198,150	326,712
Interest paid	3,490,441	1,206,282	130,677	52,611	104,063	472,401	215,968
Taxes and licenses	4,430,769	928,405	169,431	124,780	173,607	694,666	101,966
Bad debts	553,624	124,237	24,440	8,417	28,822	17,652	18,125
Repairs and maintenance	1,478,140	244,813	58,053	29,141	88,955	337,701	39,303
Depreciation	2,929,129	441,902	92,915	50,932	134,322	558,200	47,149
Depletion	101	0	0	0	101	0	0
Retirement plans, etc.	297,275	35,826	7,531	* 3,101	17,196	84,147	5,219
Employee benefit programs	1,464,581	410,711	55,266	37,359	57,627	373,141	45,551
Net loss from other partnerships and fiduciaries	87,067	4,304	21	* 87	* 407	5,103	* 54,901
Farm net loss	* 2,452	0	0	0	* 1,159	* 603	0
Net loss, noncapital assets	51,584	7,020	* 4,359	* 1,072	* 32,602	2,150	* 344
Other deductions	28,059,681	5,779,502	2,241,611	1,000,943	1,066,454	4,327,864	1,084,008
<b>Ordinary business income (loss)</b>	<b>2,654,262</b>	<b>697,430</b>	<b>132,423</b>	<b>-114,442</b>	<b>341,130</b>	<b>20,170</b>	<b>-26,116</b>
Net income	9,081,508	1,818,521	546,224	334,589	537,856	1,065,008	420,459
Loss	6,427,246	1,121,092	413,801	449,031	196,726	1,044,838	446,575
<b>Portfolio income (loss) distributed directly to partners</b>	<b>846,477</b>	<b>216,784</b>	<b>10,775</b>	<b>3,885</b>	<b>16,219</b>	<b>333,314</b>	<b>5,447</b>
Interest income	528,289	85,594	9,689	2,605	13,546	205,678	5,410
Dividend income	16,123	1,919	* 766	* 523	* 1,997	5,724	* 37
Royalties	* 98,491	1	0	0	60	63,385	0
Net short-term capital gain (loss)	-8,818	1,612	* 148	* 1	* -88	* -879	0
Net long-term capital gain (loss)	212,392	127,658	173	* 756	* 704	59,405	0
<b>Net rental real estate income (loss)</b>	<b>111,854</b>	<b>3,887</b>	<b>* 3,330</b>	<b>* 275</b>	<b>* 7,381</b>	<b>30,365</b>	<b>* 77</b>
Net income	120,579	7,076	* 3,334	* 382	* 7,623	31,784	* 77
Loss	8,724	* 3,190	4	* 107	* 242	* 1,419	0
<b>Other net rental income (loss)</b>	<b>49,160</b>	<b>-19</b>	<b>* -5,305</b>	<b>777</b>	<b>37</b>	<b>8,938</b>	<b>0</b>
Net income	54,843	* 125	* 234	777	37	8,938	0
Loss	* 5,683	144	* 5,539	0	0	0	0
<b>Total net income (loss) [2]</b>	<b>3,458,179</b>	<b>788,811</b>	<b>140,902</b>	<b>-110,261</b>	<b>364,150</b>	<b>334,260</b>	<b>-20,592</b>
Net income	9,539,341	1,892,856	555,096	337,764	556,742	1,145,627	425,436
Loss	6,081,162	1,104,045	414,194	448,025	192,591	811,366	446,027

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>Number of partnerships</b>	7,683	14,957	12,665	2,386	33,750	24,005	43,310
<b>Number of partners</b>	19,658	35,536	30,456	6,059	76,228	127,974	1,185,816
<b>Total assets</b>	12,908,022	5,000,158	1,976,938	6,186,782	7,684,285	19,192,231	159,025,479
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	67,848,785	8,409,674	4,570,732	13,325,958	14,095,469	34,695,777	106,806,141
Business receipts	67,510,602	8,098,603	4,540,625	13,024,576	13,894,824	33,650,592	101,378,135
Ordinary income from other partnerships and fiduciaries	15,736	* 57,224	* 532	7,792	* 22,628	* 243,785	2,296,728
Farm net profit	0	0	0	0	0	* 268	* 15,468
Net gain, noncapital assets	34,671	16	21	* 1,051	29,338	47,706	970,342
Other income	287,775	253,831	29,553	292,539	148,680	753,427	2,145,468
<b>Total deductions</b>	67,526,635	8,489,027	4,836,120	13,130,511	14,012,366	33,348,068	101,115,099
Cost of good sold [1]	60,690,683	4,776,098	2,783,517	8,197,988	9,428,090	24,191,784	59,273,421
Inventory, beginning of year	701,486	1,407,719	995,487	2,051,454	3,179,519	1,908,055	986,813
Purchases	41,958,196	4,824,606	2,591,718	8,136,398	8,650,945	21,230,478	39,709,898
Cost of labor	78,688	* 49,383	* 17,933	* 3,056	170,578	139,256	3,134,038
Additional inventory costs (section 263A)	34,841	15,953	* 7,826	* 45,866	58,362	96,336	218,697
Other costs	18,682,190	289,563	152,827	156,842	641,076	2,867,567	16,470,615
Less: Inventory, end of year	764,718	1,811,127	982,274	2,195,628	3,272,390	2,050,044	1,375,368
Salaries and wages	1,942,142	953,199	479,955	1,510,929	1,081,810	2,381,128	6,303,104
Guaranteed payments to partners	11,457	104,265	* 24,384	* 8,411	196,153	127,020	518,770
Rent paid	471,842	467,072	356,413	653,299	781,356	346,116	1,698,217
Interest paid	374,363	102,459	77,798	164,011	170,615	419,193	3,512,478
Taxes and licenses	1,193,803	172,170	103,087	270,584	211,828	286,441	1,313,027
Bad debts	15,595	22,407	7,195	13,613	8,633	264,487	115,811
Repairs and maintenance	274,187	35,693	27,838	94,946	60,070	187,440	1,508,472
Depreciation	626,437	73,635	74,993	234,520	143,176	450,947	6,180,309
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	41,840	22,772	* 2,480	12,612	11,306	53,246	157,139
Employee benefit programs	111,775	42,558	18,065	63,131	41,259	208,137	534,975
Net loss from other partnerships and fiduciaries	* 1,861	* 5,556	0	0	* 11,265	* 3,563	210,268
Farm net loss	0	0	0	* 691	0	0	0
Net loss, noncapital assets	996	* 155	* 737	361	1,159	* 629	28,492
Other deductions	1,769,654	1,710,988	879,658	1,905,414	1,865,646	4,427,938	19,760,617
<b>Ordinary business income (loss)</b>	322,150	-79,353	-265,389	195,447	83,103	1,347,710	5,691,042
Net income	750,010	386,609	201,186	352,481	682,578	1,985,986	9,797,711
Loss	427,860	465,963	466,575	157,034	599,475	638,277	4,106,669
<b>Portfolio income (loss) distributed directly to partners</b>	53,764	19,007	5,318	31,266	89,000	61,698	1,090,521
Interest income	32,395	9,697	5,309	9,844	46,767	101,754	630,979
Dividend income	1,021	* 2,359	* 17	* 3	* 1,128	* 629	293,496
Royalties	4	0	0	0	* 2,145	* 32,895	* 437
Net short-term capital gain (loss)	* 389	* 334	* -8	-95	* -11,264	1,031	-697
Net long-term capital gain (loss)	19,954	* 6,616	0	* 21,514	* 50,223	-74,611	166,307
<b>Net rental real estate income (loss)</b>	38,668	* 12,384	* -54	32	14,389	* 1,121	105,235
Net income	41,761	* 12,384	525	123	14,389	* 1,121	139,699
Loss	3,093	0	* 578	90	0	0	* 34,464
<b>Other net rental income (loss)</b>	14,380	1,874	* 148	* 373	* 7,547	20,410	-81,798
Net income	14,380	1,874	* 148	* 373	* 7,547	20,410	55,727
Loss	0	0	0	0	0	0	137,525
<b>Total net income (loss) [2]</b>	408,619	-53,039	-259,968	205,699	155,079	1,504,518	6,639,390
Net income	797,024	406,835	205,878	360,155	720,398	2,135,533	10,731,856
Loss	388,405	459,874	465,846	154,455	565,319	631,015	4,092,466

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Number of partnerships</b>	<b>5,041</b>	<b>1,219</b>	<b>18,957</b>	<b>2,446</b>	<b>388</b>	<b>* 1,856</b>	<b>6,934</b>
<b>Number of partners</b>	<b>11,882</b>	<b>36,325</b>	<b>42,822</b>	<b>5,711</b>	<b>1,035,825</b>	<b>* 3,999</b>	<b>33,620</b>
<b>Total assets</b>	<b>5,809,065</b>	<b>9,202,896</b>	<b>5,362,135</b>	<b>1,203,292</b>	<b>109,426,131</b>	<b>* 1,031,624</b>	<b>13,707,172</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,231,450</b>	<b>6,993,865</b>	<b>18,814,542</b>	<b>1,177,616</b>	<b>47,416,881</b>	<b>* 702,895</b>	<b>15,262,863</b>
Business receipts	4,747,111	6,548,081	17,570,455	1,082,255	44,813,188	* 702,787	15,059,841
Ordinary income from other partnerships and fiduciaries	* 12,041	* 104,173	* 30,782	0	1,831,642	0	* 36,683
Farm net profit	0	183	0	0	0	0	0
Net gain, noncapital assets	357,946	* 6,823	91,398	* 15,552	361,419	0	123,568
Other income	114,351	334,605	1,121,907	* 79,809	410,631	* 109	42,770
<b>Total deductions</b>	<b>6,054,939</b>	<b>6,350,711</b>	<b>18,081,416</b>	<b>1,201,833</b>	<b>43,873,727</b>	<b>* 753,033</b>	<b>14,530,061</b>
Cost of good sold [1]	1,921,892	2,241,036	7,358,289	* 190,183	33,166,720	* 158,947	7,605,710
Inventory, beginning of year	67,781	* 65,832	22,805	1,221	63,025	* 4,893	597,702
Purchases	699,077	* 419,499	1,281,878	0	31,487,529	* 31,151	2,375,989
Cost of labor	* 14,264	301,286	1,104,527	* 33,351	* 2,610	0	1,300,860
Additional inventory costs (section 263A)	31	0	* 203,319	0	11,827	0	* 2,985
Other costs	1,267,823	1,540,286	4,785,453	* 156,604	1,856,560	0	4,000,339
Less: Inventory, end of year	127,084	* 85,868	39,693	992	* 254,831	* 5,825	672,166
Salaries and wages	440,390	417,004	2,221,351	169,381	511,338	* 124,445	1,764,244
Guaranteed payments to partners	* 4,020	9,468	294,424	* 24,172	* 23,666	* 2,756	118,002
Rent paid	113,083	63,574	529,800	21,936	171,092	* 68,505	262,579
Interest paid	259,879	301,671	210,157	71,004	2,126,881	* 5,668	346,339
Taxes and licenses	39,975	100,648	322,888	28,371	463,946	* 11,628	187,225
Bad debts	7,617	8,758	21,612	* 18,441	14,045	0	31,045
Repairs and maintenance	300,528	176,774	412,186	31,665	289,024	* 24,349	138,406
Depreciation	805,823	519,870	738,166	87,537	3,274,537	* 40,466	514,066
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	3,949	25,097	14,033	3,121	48,458	* 2,977	46,374
Employee benefit programs	27,283	111,600	80,777	* 13,763	79,796	* 2,931	170,448
Net loss from other partnerships and fiduciaries	* 12,029	* 190	* 2,345	0	174,570	0	* 20,873
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 10,836	60	* 165	* 441	* 2,219	0	* 14,608
Other deductions	2,107,635	2,374,962	5,875,222	541,817	3,527,434	* 310,360	3,310,141
<b>Ordinary business income (loss)</b>	<b>-823,488</b>	<b>643,154</b>	<b>733,126</b>	<b>-24,217</b>	<b>3,543,154</b>	<b>* -50,138</b>	<b>732,802</b>
Net income	528,308	934,236	982,126	* 70,297	4,633,014	* 16,846	1,573,275
Loss	1,351,796	291,083	248,999	* 94,515	1,089,860	* 66,984	840,473
<b>Portfolio income (loss) distributed directly to partners</b>	<b>34,658</b>	<b>73,184</b>	<b>97,611</b>	<b>* 309</b>	<b>752,828</b>	<b>* 3,572</b>	<b>68,176</b>
Interest income	34,196	73,215	22,631	* 237	397,782	* 2,465	59,742
Dividend income	* 454	131	* 1,609	60	275,728	* 1,107	* 3,692
Royalties	0	0	0	0	0	0	* 53
Net short-term capital gain (loss)	5	-162	* 632	[3]	513	0	* -548
Net long-term capital gain (loss)	3	0	* 72,739	12	78,805	0	* 5,236
<b>Net rental real estate income (loss)</b>	<b>* -364</b>	<b>* 213</b>	<b>* -758</b>	<b>* 7,658</b>	<b>6</b>	<b>0</b>	<b>* -9,946</b>
Net income	* 2,976	* 213	* 494	* 7,658	6	0	* 2,802
Loss	* 3,340	0	* 1,252	0	0	0	* 12,748
<b>Other net rental income (loss)</b>	<b>* -124,510</b>	<b>* 22,804</b>	<b>* -5,174</b>	<b>0</b>	<b>* 14,358</b>	<b>* 1,991</b>	<b>* -4,355</b>
Net income	109	* 22,804	533	0	* 14,358	* 1,991	* 2,844
Loss	* 124,619	0	* 5,707	0	0	0	* 7,199
<b>Total net income (loss) [2]</b>	<b>-913,712</b>	<b>739,516</b>	<b>751,434</b>	<b>-16,262</b>	<b>4,231,028</b>	<b>* -44,575</b>	<b>781,989</b>
Net income	539,776	990,176	999,826	* 78,129	5,250,844	* 20,266	1,619,823
Loss	1,453,488	250,660	248,392	* 94,391	1,019,817	* 64,841	837,834

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>Number of partnerships</b>	2,254	4,215	39,017	8,412	12,819	2,287	744
<b>Number of partners</b>	4,984	10,648	178,159	30,108	41,222	41,150	2,590
<b>Total assets</b>	170,440	13,112,724	573,177,088	30,860,604	46,368,444	82,134,194	773,391
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	1,201,220	10,004,810	240,310,194	19,272,766	21,639,231	40,215,409	661,758
Business receipts	1,199,805	9,654,611	218,385,802	18,507,847	18,131,990	38,221,849	620,773
Ordinary income from other partnerships and fiduciaries	0	* 281,406	10,680,001	229,292	1,012,675	311,790	77
Farm net profit	0	* 15,285	0	0	0	0	0
Net gain, noncapital assets	* 27	13,610	1,163,659	109,883	* 3,167	404,802	0
Other income	* 1,388	39,897	10,080,731	425,745	2,491,400	1,276,969	* 40,908
<b>Total deductions</b>	1,135,771	9,133,610	215,802,054	17,582,243	24,753,590	39,036,093	696,660
Cost of good sold [1]	* 639,255	5,991,388	48,404,176	5,733,151	7,714,321	3,881,159	* 173,125
Inventory, beginning of year	0	163,554	2,959,937	419,552	574,756	* 44,280	5
Purchases	* 324	3,414,451	21,065,380	1,576,083	1,252,085	* 152,831	* 13,618
Cost of labor	* 182,582	194,558	1,266,607	620,997	168,220	* 114,259	* 5,689
Additional inventory costs (section 263A)	0	534	565,973	30,513	* 173,519	4	0
Other costs	* 456,350	2,407,200	26,428,626	3,545,692	6,525,859	3,614,965	* 153,812
Less: Inventory, end of year	0	188,909	3,882,348	459,686	980,118	* 45,181	0
Salaries and wages	* 95,996	558,954	22,944,871	3,544,082	2,156,411	4,279,686	93,420
Guaranteed payments to partners	* 24,774	* 17,488	613,487	127,685	227,243	31,426	* 15,760
Rent paid	20,898	446,747	7,367,384	304,509	527,581	504,976	10,637
Interest paid	3,375	187,506	11,145,233	460,054	426,576	3,778,180	* 3,075
Taxes and licenses	9,786	148,559	3,768,039	370,555	178,626	460,672	6,880
Bad debts	* 1,017	13,277	2,477,220	210,753	51,398	287,043	* 6,585
Repairs and maintenance	6,323	129,218	2,021,238	99,301	88,721	300,334	2,059
Depreciation	9,262	190,582	17,204,908	343,479	672,347	2,779,785	11,968
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 1,181	11,948	948,757	106,155	18,467	139,689	* 2,150
Employee benefit programs	* 1,378	46,999	1,593,041	341,766	82,779	316,016	* 8,316
Net loss from other partnerships and fiduciaries	0	* 261	1,301,105	* 19,094	762,409	174,726	* 119
Farm net loss	0	0	* 221	0	0	* 221	0
Net loss, noncapital assets	0	* 164	334,182	925	* 17,658	32,479	3
Other deductions	322,526	1,390,520	95,678,193	5,920,733	11,829,053	22,069,702	362,562
<b>Ordinary business income (loss)</b>	65,449	871,200	24,508,139	1,690,524	-3,114,359	1,179,316	-34,902
Net income	72,869	986,740	39,250,170	2,447,730	1,900,240	6,074,895	* 84,888
Loss	* 7,420	115,540	14,742,030	757,206	5,014,599	4,895,579	* 119,790
<b>Portfolio income (loss) distributed directly to partners</b>	* 224	59,959	12,719,138	964,189	3,118,608	1,466,169	* 3,434
Interest income	* 18	40,693	4,909,934	147,550	318,956	599,121	* 3,434
Dividend income	* 206	10,509	306,103	3,764	127,053	5,913	0
Royalties	0	384	1,971,720	110,059	1,534,885	5,559	0
Net short-term capital gain (loss)	0	* -1,137	84,108	1,228	17,989	3,434	0
Net long-term capital gain (loss)	0	* 9,511	5,447,272	701,587	1,119,724	852,142	0
<b>Net rental real estate income (loss)</b>	0	108,425	36,603	* 4,615	12,539	* 4,324	0
Net income	0	125,549	38,419	* 5,810	* 12,691	* 4,329	0
Loss	0	* 17,124	1,817	* 1,195	* 152	5	0
<b>Other net rental income (loss)</b>	0	* 13,087	321,421	* 21,976	* 4,595	* 2,669	* 314
Net income	0	* 13,087	457,910	* 21,976	* 4,595	* 2,672	* 314
Loss	0	0	136,489	0	[3]	3	0
<b>Total net income (loss) [2]</b>	65,673	1,044,299	32,053,921	1,978,488	-1,116,331	1,796,901	-31,154
Net income	73,094	1,159,922	44,565,127	2,699,669	2,395,660	6,384,103	86,814
Loss	* 7,420	115,623	12,511,207	721,181	3,511,991	4,587,202	* 117,968

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Internet service providers, web search portals, and data processing services	Other information services	Total	Depository credit intermediation	Non depository credit intermediation	Activities related to credit intermediation
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
<b>Number of partnerships</b>	5,649	7,332	1,773	294,730	65	11,614	3,813
<b>Number of partners</b>	32,076	24,598	6,414	3,413,610	515	65,402	11,152
<b>Total assets</b>	404,422,910	4,141,610	4,475,934	10,084,596,024	27,837,007	463,169,843	32,729,984
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	146,023,487	5,550,926	6,946,616	342,706,089	2,124,825	37,026,191	7,030,333
Business receipts	130,532,583	5,505,112	6,865,649	167,650,849	1,644,894	17,120,804	5,842,552
Ordinary income from other partnerships and fiduciaries	9,077,701	* 4,024	* 44,443	27,053,253	* 400	300,618	* 223,908
Farm net profit	0	0	0	32,164	0	0	0
Net gain, noncapital assets	632,875	* 332	* 12,601	2,887,797	1,047	97,383	13
Other income	5,780,328	41,458	23,923	145,082,027	478,484	19,507,386	963,860
<b>Total deductions</b>	124,384,603	4,341,560	5,007,306	276,863,087	1,671,419	28,157,314	5,031,814
Cost of good sold [1]	29,426,661	834,471	641,287	48,224,298	* 80,520	4,917,412	293,386
Inventory, beginning of year	1,883,202	* 37,805	338	11,505,106	* 4,018	268,341	* 62,525
Purchases	17,765,080	139,671	* 166,013	29,669,271	60,135	3,497,524	* 27,040
Cost of labor	204,576	* 37,802	* 115,063	633,028	* 10,928	* 8,190	* 18,933
Additional inventory costs (section 263A)	294,018	* 29,994	* 37,924	525,192	0	* 4,008	0
Other costs	11,635,384	627,306	325,607	17,307,676	* 8,407	1,456,059	* 230,358
Less: Inventory, end of year	2,355,599	* 38,107	* 3,657	11,583,917	* 2,968	316,709	* 45,470
Salaries and wages	10,416,110	1,077,365	1,377,797	40,783,936	* 395,981	3,352,618	999,256
Guaranteed payments to partners	46,838	92,380	72,156	7,233,465	* 21,035	268,922	* 88,768
Rent paid	5,626,156	204,716	188,810	4,149,225	* 45,865	1,148,417	256,077
Interest paid	6,381,010	41,098	55,240	67,675,677	690,185	6,066,227	360,534
Taxes and licenses	2,500,932	77,988	172,385	2,846,607	16,137	279,487	95,761
Bad debts	1,908,665	6,471	6,305	4,532,923	* 10,211	3,779,557	* 10,381
Repairs and maintenance	1,357,213	64,581	109,029	416,775	* 1,919	66,239	49,464
Depreciation	12,908,701	214,013	274,614	1,667,016	* 11,122	241,586	58,633
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	573,919	65,922	* 42,456	816,180	* 4,057	28,235	* 16,026
Employee benefit programs	703,295	67,489	73,381	1,623,541	* 20,978	185,205	62,916
Net loss from other partnerships and fiduciaries	320,468	* 13,731	* 10,558	12,391,150	* 2,457	118,477	0
Farm net loss	0	0	0	169,559	0	0	0
Net loss, noncapital assets	282,528	* 556	33	897,146	0	56,232	294
Other deductions	51,932,107	1,580,780	1,983,256	83,435,589	370,953	7,648,700	2,740,318
<b>Ordinary business income (loss)</b>	21,638,884	1,209,366	1,939,310	65,843,002	453,407	8,868,877	1,998,519
Net income	25,028,783	1,609,536	2,104,098	96,073,980	508,801	11,051,725	2,266,206
Loss	3,389,899	400,170	164,788	30,230,978	* 55,394	2,182,848	267,688
<b>Portfolio income (loss) distributed directly to partners</b>	6,743,039	137,211	286,488	553,514,309	108,536	3,660,604	333,598
Interest income	3,727,879	40,842	72,152	147,714,945	98,220	2,455,305	121,819
Dividend income	159,134	* 8,420	* 1,820	67,535,145	* 5,414	225,840	* 3,702
Royalties	321,016	0	202	1,916,562	0	* 5,483	0
Net short-term capital gain (loss)	61,432	4	* 20	50,356,200	278	79,702	* 7,199
Net long-term capital gain (loss)	2,473,579	87,945	* 212,295	285,991,458	* 4,623	894,274	* 200,876
<b>Net rental real estate income (loss)</b>	7,764	* 7,361	0	-950,035	-315	-1,367	* 1,219
Net income	* 8,229	* 7,361	0	2,041,764	0	38,748	* 1,219
Loss	* 464	0	0	2,991,798	315	40,114	0
<b>Other net rental income (loss)</b>	282,677	0	* 9,191	-307,083	* 1,319	-91,358	0
Net income	419,163	0	* 9,191	237,006	* 1,319	35,860	0
Loss	* 136,486	0	0	544,088	0	* 127,218	0
<b>Total net income (loss) [2]</b>	26,137,354	1,265,989	2,022,673	281,752,536	558,044	11,462,780	2,125,259
Net income	29,176,355	1,645,811	2,176,717	303,860,868	612,073	13,391,070	2,392,673
Loss	3,039,001	379,821	154,043	22,108,332	* 54,028	1,928,290	267,414

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing	
	Securities, commodity contracts, and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
(85)	(86)	(87)	(88)	(89)	(90)	(91)	
<b>Number of partnerships</b>	<b>224,500</b>	<b>7,972</b>	<b>216,528</b>	<b>11,653</b>	<b>43,085</b>	<b>1,394,549</b>	<b>1,348,604</b>
<b>Number of partners</b>	<b>2,806,863</b>	<b>211,427</b>	<b>2,595,436</b>	<b>131,580</b>	<b>398,097</b>	<b>6,570,303</b>	<b>6,396,539</b>
<b>Total assets</b>	<b>8,287,620,684</b>	<b>1,692,076,730</b>	<b>6,595,543,954</b>	<b>24,566,028</b>	<b>1,248,672,477</b>	<b>3,725,244,205</b>	<b>3,600,820,706</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>261,687,005</b>	<b>107,854,757</b>	<b>153,832,248</b>	<b>20,649,633</b>	<b>14,188,102</b>	<b>201,122,966</b>	<b>175,155,004</b>
Business receipts	117,274,046	46,644,948	70,629,098	19,266,454	6,502,099	169,984,643	147,052,329
Ordinary income from other partnerships and fiduciaries	23,240,163	816,180	22,423,984	* 51,572	3,236,592	12,354,392	12,287,112
Farm net profit	* 30,501	0	* 30,501	0	* 1,662	60,193	60,193
Net gain, noncapital assets	2,581,457	135,444	2,446,013	* 557	207,340	3,863,848	2,623,917
Other income	118,560,838	60,258,186	58,302,652	1,331,050	4,240,408	14,859,890	13,131,453
<b>Total deductions</b>	<b>212,414,618</b>	<b>102,892,506</b>	<b>109,522,112</b>	<b>17,609,180</b>	<b>11,978,742</b>	<b>185,649,242</b>	<b>162,283,050</b>
Cost of good sold [1]	38,848,060	19,732,886	19,115,174	3,128,773	956,146	94,984,046	88,652,994
Inventory, beginning of year	10,989,073	650,581	10,338,492	* 25,998	* 155,150	28,721,431	28,290,022
Purchases	24,856,600	9,288,490	15,568,110	* 567,966	660,005	45,363,465	42,351,297
Cost of labor	566,666	455	566,211	* 8,288	20,023	1,659,115	998,369
Additional inventory costs (section 263A)	308,574	* 111,379	197,195	* 112,800	* 99,811	3,499,140	3,460,467
Other costs	12,937,327	10,514,424	2,422,903	2,434,827	240,698	51,729,329	48,812,245
Less: Inventory, end of year	10,978,122	933,033	10,045,089	* 21,105	* 219,541	37,455,040	36,721,854
Salaries and wages	32,471,713	13,778,434	18,693,279	2,706,608	857,759	14,115,584	11,957,438
Guaranteed payments to partners	5,832,477	1,385,323	4,447,154	430,832	591,431	2,273,248	2,114,156
Rent paid	2,201,250	790,933	1,410,317	400,279	97,338	2,695,942	2,059,217
Interest paid	55,796,285	39,607,251	16,189,035	136,387	4,626,058	11,208,295	9,193,328
Taxes and licenses	2,151,206	868,549	1,282,657	221,897	82,119	2,504,064	2,172,941
Bad debts	471,786	32,280	439,506	14,735	246,253	539,117	458,958
Repairs and maintenance	251,740	110,291	141,449	29,251	18,162	1,404,247	1,150,983
Depreciation	1,187,624	346,953	840,671	113,155	54,896	10,023,414	2,585,680
Depletion	0	0	0	0	0	* 4,559	* 4,559
Retirement plans, etc.	673,696	312,136	361,560	82,557	11,610	225,423	179,788
Employee benefit programs	1,169,496	510,564	658,932	149,858	35,088	685,021	456,864
Net loss from other partnerships and fiduciaries	11,160,681	512,376	10,648,305	63,269	1,046,266	7,160,678	7,074,272
Farm net loss	150,960	0	150,960	0	* 18,599	417,358	340,167
Net loss, noncapital assets	838,615	165,650	672,965	* 121	* 1,884	395,607	311,872
Other deductions	59,209,028	24,738,879	34,470,149	10,131,457	3,335,132	37,012,639	33,569,834
<b>Ordinary business income (loss)</b>	<b>49,272,387</b>	<b>4,962,251</b>	<b>44,310,136</b>	<b>3,040,453</b>	<b>2,209,360</b>	<b>15,473,724</b>	<b>12,871,954</b>
Net income	74,581,799	9,446,151	65,135,649	3,340,249	4,325,201	40,088,817	35,468,802
Loss	25,309,412	4,483,899	20,825,513	299,796	2,115,841	24,615,093	22,596,848
<b>Portfolio income (loss) distributed directly to partners</b>	<b>476,274,223</b>	<b>12,641,460</b>	<b>463,632,763</b>	<b>845,010</b>	<b>72,292,339</b>	<b>77,955,806</b>	<b>75,802,095</b>
Interest income	122,159,612	4,024,256	118,135,356	536,936	22,343,052	19,586,815	18,163,836
Dividend income	57,890,836	3,940,469	53,950,367	29,432	9,379,921	6,749,789	6,705,101
Royalties	1,631,676	6,747	1,624,930	0	279,402	1,001,610	573,089
Net short-term capital gain (loss)	45,897,696	1,931,320	43,966,376	-1,248	4,372,572	2,274,570	2,262,182
Net long-term capital gain (loss)	248,694,403	2,738,669	245,955,734	279,890	35,917,392	48,343,022	48,097,887
<b>Net rental real estate income (loss)</b>	<b>-1,160,478</b>	<b>-24,015</b>	<b>-1,136,462</b>	<b>* 6,592</b>	<b>204,314</b>	<b>15,205,110</b>	<b>14,890,393</b>
Net income	1,475,252	22,445	1,452,807	* 7,294	519,251	84,001,663	83,593,738
Loss	2,635,730	46,461	2,589,269	* 701	314,937	68,796,552	68,703,344
<b>Other net rental income (loss)</b>	<b>-230,225</b>	<b>-421</b>	<b>-229,804</b>	<b>0</b>	<b>13,182</b>	<b>1,424,728</b>	<b>97,009</b>
Net income	163,823	* 175	163,648	0	36,005	4,310,688	707,322
Loss	394,048	* 596	393,452	0	22,823	2,885,961	610,313
<b>Total net income (loss) [2]</b>	<b>229,563,809</b>	<b>12,909,286</b>	<b>216,654,522</b>	<b>3,613,413</b>	<b>34,429,231</b>	<b>59,441,778</b>	<b>53,301,383</b>
Net income	247,798,113	16,135,539	231,662,575	3,825,103	35,841,836	144,108,185	134,315,304
Loss	18,234,305	3,226,252	15,008,053	211,690	1,412,605	84,666,407	81,013,922

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(92)	(93)	(94)	(95)	(96)	(97)	(98)	
<b>Number of partnerships</b>	<b>404,677</b>	<b>478,201</b>	<b>16,393</b>	<b>95,090</b>	<b>354,244</b>	<b>44,657</b>	<b>1,288</b>
<b>Number of partners</b>	<b>1,823,540</b>	<b>2,099,934</b>	<b>109,098</b>	<b>562,040</b>	<b>1,801,927</b>	<b>170,557</b>	<b>3,207</b>
<b>Total assets</b>	<b>892,415,935</b>	<b>1,411,107,277</b>	<b>47,959,614</b>	<b>181,210,158</b>	<b>1,068,127,722</b>	<b>112,910,589</b>	<b>11,512,911</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>14,306,402</b>	<b>14,523,067</b>	<b>674,028</b>	<b>5,162,081</b>	<b>140,489,425</b>	<b>23,716,896</b>	<b>2,251,066</b>
Business receipts	11,600,979	10,113,034	653,142	4,094,446	120,590,728	21,060,917	1,871,397
Ordinary income from other partnerships and fiduciaries	970,527	1,526,645	* 1,530	210,526	9,577,884	48,991	* 18,290
Farm net profit	* 22,500	4,327	0	* 14,862	* 18,504	0	0
Net gain, noncapital assets	927,162	781,824	* 16,638	73,013	825,279	1,166,433	* 73,498
Other income	785,234	2,097,237	2,718	769,234	9,477,029	1,440,554	* 287,882
<b>Total deductions</b>	<b>13,169,940</b>	<b>12,571,194</b>	<b>623,204</b>	<b>5,331,993</b>	<b>130,586,720</b>	<b>22,907,296</b>	<b>458,896</b>
Cost of good sold [1]	7,901,623	4,459,459	80,583	1,956,539	74,254,790	6,331,052	0
Inventory, beginning of year	1,084,911	971,955	60,507	401,956	25,770,693	431,409	0
Purchases	2,921,952	1,603,026	52,841	1,283,685	36,489,793	3,012,168	0
Cost of labor	0	126,419	* 10,667	* 137,849	723,435	660,746	0
Additional inventory costs (section 263A)	* 371,727	* 421,862	* 67	* 117,454	2,549,358	* 38,673	0
Other costs	4,714,210	2,035,768	* 652	428,808	41,632,808	2,917,083	0
Less: Inventory, end of year	2,065,624	699,569	44,151	429,998	33,482,512	733,186	0
Salaries and wages	707,299	893,457	40,863	546,840	9,768,979	2,141,099	* 17,047
Guaranteed payments to partners	22,599	107,412	* 4,744	81,669	1,897,732	73,073	* 86,018
Rent paid	72,274	154,256	* 20,318	122,428	1,689,940	634,652	* 2,074
Interest paid	923,434	1,522,229	107,241	523,854	6,116,570	1,980,486	* 34,481
Taxes and licenses	210,232	281,887	37,388	132,642	1,510,792	327,045	4,078
Bad debts	24,940	81,071	* 2,178	14,334	336,435	76,542	* 3,618
Repairs and maintenance	113,614	103,837	14,836	81,998	836,699	253,197	* 68
Depreciation	372,156	654,615	66,098	201,421	1,291,390	7,437,220	* 514
Depletion	0	0	0	* 3,805	754	0	0
Retirement plans, etc.	3,985	6,169	0	6,742	162,892	44,817	* 818
Employee benefit programs	21,274	37,773	* 502	22,105	375,211	227,608	* 549
Net loss from other partnerships and fiduciaries	270,957	755,043	* 721	471,053	5,576,498	69,532	* 16,874
Farm net loss	0	* 63,027	0	* 42,806	234,335	* 61,396	* 15,795
Net loss, noncapital assets	* 12,348	151,415	0	29,066	119,042	* 83,734	1
Other deductions	2,513,206	3,299,544	247,732	1,094,692	26,414,660	3,165,845	276,960
<b>Ordinary business income (loss)</b>	<b>1,136,462</b>	<b>1,951,873</b>	<b>50,824</b>	<b>-169,911</b>	<b>9,902,706</b>	<b>809,600</b>	<b>1,792,171</b>
Net income	2,868,287	4,853,348	102,800	872,156	26,772,211	2,748,681	1,871,333
Loss	1,731,824	2,901,475	51,976	1,042,067	16,869,506	1,939,082	* 79,163
<b>Portfolio income (loss) distributed directly to partners</b>	<b>8,493,017</b>	<b>14,761,966</b>	<b>262,428</b>	<b>3,691,397</b>	<b>48,593,286</b>	<b>1,558,641</b>	<b>595,070</b>
Interest income	3,652,557	4,952,949	66,699	766,820	8,724,812	1,296,582	126,397
Dividend income	839,251	1,024,294	17,490	197,146	4,626,920	44,673	* 15
Royalties	40,617	51,558	* 3,002	195,177	282,734	* 808	* 427,714
Net short-term capital gain (loss)	366,929	463,534	* -1,929	25,638	1,408,011	12,387	0
Net long-term capital gain (loss)	3,593,664	8,269,631	177,166	2,506,616	33,550,809	204,191	* 40,944
<b>Net rental real estate income (loss)</b>	<b>-8,782,287</b>	<b>30,201,463</b>	<b>851,940</b>	<b>2,044,511</b>	<b>-9,425,234</b>	<b>310,227</b>	<b>* 4,490</b>
Net income	19,848,674	49,163,155	1,407,529	4,958,042	8,216,339	403,436	* 4,490
Loss	28,630,961	18,961,692	555,589	2,913,530	17,641,572	93,208	0
<b>Other net rental income (loss)</b>	<b>-117,662</b>	<b>370,409</b>	<b>* -82,421</b>	<b>20,610</b>	<b>-93,927</b>	<b>1,265,841</b>	<b>* 61,878</b>
Net income	28,826	483,647	* 10,123	83,215	101,511	3,541,489	* 61,878
Loss	146,488	113,238	* 92,544	62,605	195,438	2,275,647	0
<b>Total net income (loss) [2]</b>	<b>-3,231,063</b>	<b>38,552,546</b>	<b>907,535</b>	<b>3,054,354</b>	<b>14,018,010</b>	<b>3,727,731</b>	<b>2,412,664</b>
Net income	24,868,762	58,066,292	1,578,632	6,640,263	43,161,356	7,341,973	2,450,907
Loss	28,099,825	19,513,745	671,097	3,585,908	29,143,345	3,614,242	* 38,243

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services						
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services
							Total
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>Number of partnerships</b>	<b>185,879</b>	<b>27,839</b>	<b>22,296</b>	<b>18,535</b>	<b>7,635</b>	<b>32,033</b>	<b>77,540</b>
<b>Number of partners</b>	<b>641,777</b>	<b>157,367</b>	<b>78,010</b>	<b>48,914</b>	<b>44,544</b>	<b>83,265</b>	<b>229,677</b>
<b>Total assets</b>	<b>156,876,518</b>	<b>30,915,698</b>	<b>15,892,336</b>	<b>7,946,673</b>	<b>448,500</b>	<b>9,304,117</b>	<b>92,369,193</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>324,421,028</b>	<b>125,483,834</b>	<b>48,142,926</b>	<b>21,480,966</b>	<b>1,950,203</b>	<b>17,259,847</b>	<b>110,103,251</b>
Business receipts	309,482,186	123,903,662	47,771,733	19,371,585	1,905,010	16,748,468	99,781,728
Ordinary income from other partnerships and fiduciaries	3,962,782	142,616	140,724	110,195	0	123,064	3,446,183
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	161,655	6,877	2,094	31,571	* 30	89,225	31,858
Other income	10,814,405	1,430,679	228,375	1,967,615	45,164	299,090	6,843,483
<b>Total deductions</b>	<b>253,249,917</b>	<b>80,478,566</b>	<b>38,098,853</b>	<b>18,516,886</b>	<b>1,750,013</b>	<b>16,503,593</b>	<b>97,902,006</b>
Cost of good sold [1]	54,563,848	1,522,851	1,939,848	7,642,091	1,063,232	5,498,264	36,897,561
Inventory, beginning of year	763,451	* 1,993	* 37	* 47,721	60,887	40,343	612,471
Purchases	20,107,748	* 101,654	* 35,905	601,841	727,457	1,663,173	16,977,718
Cost of labor	7,315,043	* 181,532	1,176,084	1,451,127	* 96,406	1,410,782	2,999,113
Additional inventory costs (section 263A)	665,066	0	* 32,852	* 52,268	* 6,120	* 187,804	386,022
Other costs	27,091,748	1,239,555	695,008	5,423,885	224,136	2,291,611	17,217,553
Less: Inventory, end of year	1,523,337	* 1,882	* 37	* 33,295	* 51,774	104,965	1,331,384
Salaries and wages	75,268,335	35,801,832	14,452,014	3,578,999	140,158	3,484,992	17,810,341
Guaranteed payments to partners	14,712,983	7,206,238	3,065,709	785,555	61,713	514,149	3,079,619
Rent paid	12,126,654	7,602,211	1,728,086	470,009	56,679	382,736	1,886,932
Interest paid	1,957,037	394,724	293,761	92,868	9,503	215,188	950,993
Taxes and licenses	6,636,576	3,122,247	1,286,043	329,859	17,431	330,750	1,550,247
Bad debts	434,298	123,399	16,408	25,612	* 2,877	42,403	223,599
Repairs and maintenance	1,392,009	582,591	145,303	213,581	5,939	87,825	356,770
Depreciation	2,894,140	1,170,576	334,403	196,412	9,595	254,926	928,227
Depletion	* 577	* 283	0	0	0	0	294
Retirement plans, etc.	3,489,870	1,405,413	1,192,700	116,276	* 2,122	69,413	703,947
Employee benefit programs	4,310,686	1,865,005	609,742	391,233	* 7,428	246,172	1,191,106
Net loss from other partnerships and fiduciaries	971,260	12,740	38,890	* 104,191	* 8,220	* 105,745	701,474
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	158,133	43,443	2,255	* 122	* 1,872	26,042	84,399
Other deductions	74,333,511	19,625,014	12,993,691	4,570,077	363,244	5,244,987	31,536,499
<b>Ordinary business income (loss)</b>	<b>71,171,110</b>	<b>45,005,268</b>	<b>10,044,073</b>	<b>2,964,080</b>	<b>200,190</b>	<b>756,254</b>	<b>12,201,245</b>
Net income	78,830,474	45,524,463	10,417,904	3,378,388	267,003	2,451,563	16,791,153
Loss	7,659,363	519,195	373,831	414,308	66,813	1,695,309	4,589,908
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,153,489</b>	<b>436,784</b>	<b>213,751</b>	<b>146,546</b>	<b>1,407</b>	<b>680,214</b>	<b>7,674,787</b>
Interest income	1,896,678	239,455	203,277	65,362	* 1,371	55,623	1,331,589
Dividend income	492,211	32,950	5,729	2,004	* 5	90,770	360,752
Royalties	1,541,007	1,252	* 4,898	* 24,135	* 30	* 2,332	1,508,360
Net short-term capital gain (loss)	105,984	9,154	-7,945	* 307	0	* 265	104,202
Net long-term capital gain (loss)	5,117,609	153,972	7,791	* 54,739	0	531,224	4,369,884
<b>Net rental real estate income (loss)</b>	<b>-105,790</b>	<b>11,645</b>	<b>3,786</b>	<b>* -283</b>	<b>0</b>	<b>* -2,106</b>	<b>-118,833</b>
Net income	73,082	35,524	* 5,213	* 823	0	0	31,522
Loss	178,873	23,879	* 1,427	* 1,106	0	* 2,106	150,355
<b>Other net rental income (loss)</b>	<b>159,881</b>	<b>* 1,506</b>	<b>113,556</b>	<b>* 3,666</b>	<b>0</b>	<b>95</b>	<b>41,058</b>
Net income	160,463	* 1,512	113,556	* 3,666	0	95	* 41,635
Loss	582	6	0	0	0	0	576
<b>Total net income (loss) [2]</b>	<b>75,155,097</b>	<b>45,292,077</b>	<b>10,375,319</b>	<b>3,058,964</b>	<b>201,597</b>	<b>902,968</b>	<b>15,324,172</b>
Net income	82,268,710	45,809,485	10,623,634	3,444,010	268,378	2,504,197	19,619,005
Loss	7,113,613	517,408	248,315	385,046	66,781	1,601,229	4,294,833

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued				Total	Administrative and support services	Waste management and remediation services
	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services				
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>Number of partnerships</b>	<b>38,386</b>	<b>7,338</b>	<b>31,816</b>	<b>28,764</b>	<b>59,965</b>	<b>55,581</b>	<b>4,384</b>
<b>Number of partners</b>	<b>113,049</b>	<b>19,614</b>	<b>97,014</b>	<b>605,407</b>	<b>144,541</b>	<b>132,731</b>	<b>11,811</b>
<b>Total assets</b>	<b>39,666,476</b>	<b>16,320,185</b>	<b>36,382,532</b>	<b>399,247,524</b>	<b>42,403,424</b>	<b>33,251,514</b>	<b>9,151,910</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>47,867,724</b>	<b>19,734,369</b>	<b>42,501,159</b>	<b>37,443,481</b>	<b>73,478,709</b>	<b>64,345,414</b>	<b>9,133,294</b>
Business receipts	42,473,287	18,935,855	38,372,586	21,575,856	69,534,681	60,613,645	8,921,036
Ordinary income from other partnerships and fiduciaries	2,362,159	32,019	1,052,005	13,243,642	463,748	463,680	68
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	25,544	609	5,705	185,580	34,682	24,235	10,447
Other income	3,006,734	765,886	3,070,862	2,438,403	3,445,598	3,243,854	201,744
<b>Total deductions</b>	<b>41,269,114</b>	<b>16,965,653</b>	<b>39,667,239</b>	<b>29,540,756</b>	<b>68,977,180</b>	<b>60,342,367</b>	<b>8,634,813</b>
Cost of good sold [1]	9,970,314	8,409,010	18,518,237	12,161,298	27,745,445	23,457,678	4,287,767
Inventory, beginning of year	290,935	* 15,021	306,515	1,448,898	399,737	333,732	66,006
Purchases	3,347,293	2,581,065	11,049,360	8,771,785	5,620,920	5,228,729	392,190
Cost of labor	1,737,102	235,230	1,026,781	547,970	11,212,485	10,373,992	838,493
Additional inventory costs (section 263A)	* 71,695	* 104,476	* 209,851	28,261	340,381	301,650	* 38,730
Other costs	4,714,868	5,498,086	7,004,598	2,804,091	10,563,380	7,526,049	3,037,332
Less: Inventory, end of year	191,580	60,936	1,078,867	1,496,016	436,876	351,893	84,984
Salaries and wages	9,832,538	2,528,117	5,449,685	3,259,536	15,964,299	15,126,748	837,551
Guaranteed payments to partners	2,069,189	393,218	617,212	309,609	861,518	796,253	65,265
Rent paid	780,373	366,298	740,262	426,478	1,343,126	1,191,963	151,163
Interest paid	509,403	137,560	304,029	1,684,517	1,075,089	787,991	287,098
Taxes and licenses	835,605	257,140	457,502	386,443	1,507,532	1,360,071	147,461
Bad debts	55,717	117,018	50,864	80,362	253,689	243,158	10,531
Repairs and maintenance	132,754	89,901	134,115	179,081	409,968	234,729	175,239
Depreciation	427,297	188,498	312,432	704,769	1,009,771	608,288	401,483
Depletion	294	0	[3]	73	2,471	0	2,471
Retirement plans, etc.	426,826	49,888	227,233	90,269	199,506	138,564	60,942
Employee benefit programs	644,396	173,812	372,898	230,468	1,862,842	1,783,752	79,090
Net loss from other partnerships and fiduciaries	445,427	* 7,380	248,667	4,365,674	168,667	141,742	* 26,925
Farm net loss	0	0	0	* 17,674	0	0	0
Net loss, noncapital assets	77,877	1,330	* 5,191	1,741	15,081	14,295	* 786
Other deductions	15,061,103	4,246,484	12,228,912	5,642,764	16,558,175	14,457,134	2,101,041
<b>Ordinary business income (loss)</b>	<b>6,598,610</b>	<b>2,768,715</b>	<b>2,833,920</b>	<b>7,902,725</b>	<b>4,501,529</b>	<b>4,003,047</b>	<b>498,482</b>
Net income	8,846,659	3,063,792	4,880,702	14,376,112	6,653,969	5,634,640	1,019,329
Loss	2,248,050	295,077	2,046,782	6,473,387	2,152,440	1,631,592	520,848
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,483,048</b>	<b>416,578</b>	<b>2,775,161</b>	<b>28,191,161</b>	<b>1,500,966</b>	<b>1,378,458</b>	<b>122,508</b>
Interest income	546,887	168,718	615,984	5,811,596	366,732	250,781	115,950
Dividend income	213,182	3,535	144,034	4,165,953	140,665	139,486	* 1,179
Royalties	781,382	10,854	716,124	352,901	* 1,123	* 977	* 146
Net short-term capital gain (loss)	76,692	11,719	15,791	550,599	84,929	84,980	* -51
Net long-term capital gain (loss)	2,864,905	221,751	1,283,228	17,310,112	907,516	902,234	* 5,283
<b>Net rental real estate income (loss)</b>	<b>-96,497</b>	<b>* -21,217</b>	<b>-1,119</b>	<b>-32,823</b>	<b>6,423</b>	<b>6,213</b>	<b>211</b>
Net income	25,568	* 726	* 5,228	703,661	26,879	26,668	211
Loss	122,065	* 21,942	* 6,347	736,485	* 20,456	* 20,456	0
<b>Other net rental income (loss)</b>	<b>540</b>	<b>* 28,494</b>	<b>* 12,025</b>	<b>37,765</b>	<b>-4,600</b>	<b>* -4,904</b>	<b>* 304</b>
Net income	* 1,063	* 28,494	* 12,077	176,435	* 2,070	* 1,766	* 304
Loss	524	0	* 52	138,670	* 6,670	* 6,670	0
<b>Total net income (loss) [2]</b>	<b>8,044,103</b>	<b>2,959,101</b>	<b>4,320,968</b>	<b>18,238,118</b>	<b>5,011,873</b>	<b>4,395,600</b>	<b>616,273</b>
Net income	10,155,223	3,227,335	6,236,448	23,988,661	7,015,114	5,913,436	1,101,677
Loss	2,111,120	268,234	1,915,479	5,750,544	2,003,241	1,517,836	485,405

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Educational services	Health care and social assistance					
		Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>11,552</b>	<b>63,777</b>	<b>18,199</b>	<b>13,341</b>	<b>6,177</b>	<b>4,719</b>	<b>3,300</b>
<b>Number of partners</b>	<b>34,730</b>	<b>308,605</b>	<b>97,627</b>	<b>35,929</b>	<b>56,807</b>	<b>30,924</b>	<b>10,312</b>
<b>Total assets</b>	<b>4,095,186</b>	<b>86,621,957</b>	<b>7,759,722</b>	<b>1,442,841</b>	<b>12,181,028</b>	<b>6,739,388</b>	<b>1,601,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,805,791</b>	<b>152,131,195</b>	<b>48,199,957</b>	<b>6,473,594</b>	<b>18,865,570</b>	<b>11,701,645</b>	<b>4,026,352</b>
Business receipts	4,483,434	143,274,055	42,378,966	6,373,984	18,005,764	10,933,458	3,969,641
Ordinary income from other partnerships and fiduciaries	* 60,453	1,501,508	530,921	* 36,890	369,918	269,297	* 4,995
Farm net profit	0	* 1,126	0	0	0	* 1,126	0
Net gain, noncapital assets	* 2,618	119,840	6,484	* 3,133	34,297	7,092	* 5,750
Other income	259,286	7,234,666	5,283,587	59,587	455,590	490,672	45,966
<b>Total deductions</b>	<b>4,755,689</b>	<b>132,344,586</b>	<b>37,289,683</b>	<b>5,554,185</b>	<b>15,470,033</b>	<b>9,857,733</b>	<b>3,831,202</b>
Cost of good sold [1]	1,190,751	8,585,208	1,867,890	743,246	1,717,645	982,866	679,958
Inventory, beginning of year	24,393	341,646	23,969	33,185	180,202	43,647	18,477
Purchases	155,946	2,348,980	418,945	352,553	623,468	222,578	213,456
Cost of labor	351,570	1,711,144	280,423	* 99,963	179,205	177,340	193,817
Additional inventory costs (section 263A)	0	222,612	* 60,427	0	* 24,638	* 1,498	* 63,365
Other costs	691,699	4,268,172	1,110,623	292,614	836,962	576,065	212,990
Less: Inventory, end of year	32,858	307,347	26,498	35,069	126,829	38,263	22,146
Salaries and wages	1,008,460	36,164,679	10,582,329	1,554,415	3,270,788	2,145,830	1,566,044
Guaranteed payments to partners	64,856	5,788,240	4,609,010	407,723	247,959	226,040	49,547
Rent paid	282,769	6,334,915	1,769,137	358,343	809,054	616,663	98,706
Interest paid	83,609	2,608,612	189,140	31,709	236,682	226,664	53,126
Taxes and licenses	100,872	4,349,795	858,799	157,413	357,399	234,233	143,196
Bad debts	24,555	1,983,051	90,458	13,769	276,024	111,590	22,563
Repairs and maintenance	49,074	1,794,437	313,702	44,020	268,047	278,580	18,827
Depreciation	108,091	3,687,909	421,553	47,788	616,151	643,365	66,796
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	11,970	726,072	502,632	25,620	50,274	55,527	8,708
Employee benefit programs	41,099	3,136,599	980,588	38,097	276,779	185,874	76,893
Net loss from other partnerships and fiduciaries	* 60,247	281,926	2,717	* 69,937	47,156	46,517	* 2,263
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 73	48,336	* 4,785	0	22,492	11,911	* 262
Other deductions	1,729,262	56,854,806	15,096,943	2,062,106	7,273,582	4,092,074	1,044,312
<b>Ordinary business income (loss)</b>	<b>50,102</b>	<b>19,786,609</b>	<b>10,910,274</b>	<b>919,408</b>	<b>3,395,537</b>	<b>1,843,912</b>	<b>195,150</b>
Net income	650,408	23,992,665	11,317,076	1,139,145	4,043,849	2,350,614	331,623
Loss	600,306	4,206,056	406,801	219,737	648,312	506,702	136,473
<b>Portfolio income (loss) distributed directly to partners</b>	<b>49,995</b>	<b>1,708,535</b>	<b>304,739</b>	<b>95,916</b>	<b>377,858</b>	<b>97,894</b>	<b>4,131</b>
Interest income	33,476	437,469	47,115	4,176	67,601	37,318	4,088
Dividend income	* 8,562	26,484	8,318	1,057	2,592	* 987	* 11
Royalties	0	[3]	0	0	0	0	0
Net short-term capital gain (loss)	* -70	-1,487	500	* -2,403	* 4,222	* -5,212	* 2
Net long-term capital gain (loss)	* 8,027	1,246,068	248,807	93,086	303,442	* 64,801	* 30
<b>Net rental real estate income (loss)</b>	<b>* 3,557</b>	<b>-7,297</b>	<b>23,107</b>	<b>* 2,389</b>	<b>-2,396</b>	<b>* 751</b>	<b>* -178</b>
Net income	* 3,557	116,213	25,218	* 2,389	3,893	* 2,259	0
Loss	0	123,510	* 2,111	0	* 6,289	* 1,508	* 178
<b>Other net rental income (loss)</b>	<b>0</b>	<b>200,111</b>	<b>7,629</b>	<b>* 4,637</b>	<b>5,171</b>	<b>* 4,491</b>	<b>0</b>
Net income	0	201,825	7,726	* 4,655	5,185	* 4,931	0
Loss	0	* 1,715	* 97	* 18	* 14	* 440	0
<b>Total net income (loss) [2]</b>	<b>95,697</b>	<b>20,443,377</b>	<b>10,996,443</b>	<b>931,667</b>	<b>3,468,506</b>	<b>1,887,459</b>	<b>199,071</b>
Net income	684,429	24,455,586	11,391,394	1,144,328	4,108,142	2,391,461	334,643
Loss	588,732	4,012,209	394,951	212,660	639,636	504,001	135,572

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued				Arts, entertainment, and recreation		
	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	997	742	8,150	8,152	49,691	29,636	* 458
<b>Number of partners</b>	3,155	9,914	43,927	20,010	314,052	149,610	* 915
<b>Total assets</b>	416,661	24,164,147	31,538,510	778,466	81,984,877	31,141,477	* 190,744
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	1,044,078	28,394,875	31,071,867	2,353,257	49,295,983	25,257,139	* 83,616
Business receipts	1,039,815	27,763,858	30,474,505	2,334,065	43,689,714	21,123,389	* 83,368
Ordinary income from other partnerships and fiduciaries	0	159,747	129,740	0	1,456,109	696,397	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 1,190	41,242	20,354	* 298	301,133	278,505	0
Other income	* 3,074	430,029	447,268	18,894	3,849,028	3,158,847	* 248
<b>Total deductions</b>	1,092,905	26,053,067	31,005,262	2,190,516	49,606,603	26,172,927	* 148,822
Cost of good sold [1]	* 73,867	680,989	1,495,059	343,687	8,657,643	3,586,079	* 27,654
Inventory, beginning of year	* 2,430	34,787	4,280	* 668	554,303	99,914	* 1,249
Purchases	* 42,874	373,301	100,265	* 1,540	2,564,952	641,691	* 14,864
Cost of labor	0	* 72,064	552,546	155,786	626,405	257,016	* 13,163
Additional inventory costs (section 263A)	* 1,479	* 19,377	54	* 51,774	16,716	* 9,435	0
Other costs	* 27,803	230,804	845,616	134,695	5,454,822	2,687,282	0
Less: Inventory, end of year	* 719	49,344	7,703	* 776	559,555	109,259	* 1,621
Salaries and wages	249,286	4,984,038	11,186,359	625,591	12,061,160	7,829,188	* 13,565
Guaranteed payments to partners	* 57,447	59,570	65,057	65,887	460,612	245,556	0
Rent paid	15,529	648,529	1,846,419	172,534	1,746,088	662,165	* 9,099
Interest paid	19,708	512,196	1,309,768	29,620	2,572,458	1,197,236	* 1,960
Taxes and licenses	22,491	600,922	1,896,018	79,324	2,584,281	541,181	* 2,413
Bad debts	* 42,950	1,237,587	181,085	7,026	69,567	21,058	0
Repairs and maintenance	7,263	444,797	383,440	35,761	553,869	148,013	* 2,557
Depreciation	41,233	984,509	840,632	25,881	2,730,547	652,602	* 1,448
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 251	44,707	35,090	* 3,263	188,919	170,374	0
Employee benefit programs	* 105,221	641,829	820,136	11,181	630,131	305,496	0
Net loss from other partnerships and fiduciaries	* 43,265	50,607	19,464	0	305,679	134,622	* 66,266
Farm net loss	0	0	0	0	* 10,587	* 10,587	0
Net loss, noncapital assets	* 2,620	2,020	4,246	0	62,505	49,186	0
Other deductions	411,775	15,160,766	10,922,488	790,761	16,972,557	10,619,584	* 23,859
<b>Ordinary business income (loss)</b>	-48,827	2,341,808	66,605	162,741	-310,620	-915,789	* -65,205
Net income	* 36,518	3,002,769	1,543,757	227,314	5,490,719	2,549,196	* 3,054
Loss	85,345	660,961	1,477,152	64,573	5,801,339	3,464,985	* 68,259
<b>Portfolio income (loss) distributed directly to partners</b>	* 34,188	272,757	518,631	2,420	762,243	399,599	* 642
Interest income	* 1,597	177,382	95,858	2,335	454,324	225,830	* 642
Dividend income	0	* 10,428	2,876	* 214	44,309	30,882	0
Royalties	0	0	[3]	0	45,031	44,967	0
Net short-term capital gain (loss)	0	* 1,337	* 212	* -145	31,289	30,321	0
Net long-term capital gain (loss)	* 32,592	83,610	419,684	* 17	187,290	67,598	0
<b>Net rental real estate income (loss)</b>	0	-944	-30,026	0	87,686	64,615	0
Net income	0	38,814	43,641	0	146,858	70,052	0
Loss	0	39,758	73,667	0	59,171	* 5,437	0
<b>Other net rental income (loss)</b>	0	36,090	142,091	0	8,345	2,488	0
Net income	0	36,152	143,175	0	15,227	* 2,524	0
Loss	0	* 61	* 1,084	0	* 6,883	* 37	0
<b>Total net income (loss) [2]</b>	-47,230	2,564,765	277,406	165,290	329,076	-547,006	* -64,563
Net income	* 36,896	3,181,544	1,638,049	229,131	5,893,722	2,776,833	* 3,139
Loss	84,126	616,779	1,360,643	63,841	5,564,646	3,323,840	* 67,702

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation— continued	Accommodation and food services			Other services		
		Total	Accommodation	Food service and drinking places	Total	Repair and maintenance	
						Total	Automotive repair and maintenance
(127)	(128)	(129)	(130)	(131)	(132)	(133)	
<b>Number of partnerships</b>	<b>19,598</b>	<b>105,486</b>	<b>33,241</b>	<b>72,245</b>	<b>64,247</b>	<b>28,109</b>	<b>20,979</b>
<b>Number of partners</b>	<b>163,526</b>	<b>402,247</b>	<b>158,055</b>	<b>244,192</b>	<b>190,342</b>	<b>79,957</b>	<b>52,950</b>
<b>Total assets</b>	<b>50,652,657</b>	<b>186,196,242</b>	<b>148,890,398</b>	<b>37,305,844</b>	<b>17,018,595</b>	<b>6,720,628</b>	<b>4,620,487</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>23,955,229</b>	<b>139,027,277</b>	<b>61,361,923</b>	<b>77,665,354</b>	<b>23,770,947</b>	<b>13,663,335</b>	<b>7,944,058</b>
Business receipts	22,482,957	134,848,275	58,842,866	76,005,410	23,323,285	13,416,551	7,856,469
Ordinary income from other partnerships and fiduciaries	759,711	966,879	754,300	212,579	66,788	* 8,761	* 923
Farm net profit	0	* 1,161	* 1,161	0	* 12,017	0	0
Net gain, noncapital assets	22,628	501,251	359,584	141,667	59,809	50,873	34,453
Other income	689,933	2,709,712	1,404,014	1,305,698	309,049	187,150	52,213
<b>Total deductions</b>	<b>23,284,854</b>	<b>137,809,901</b>	<b>61,885,233</b>	<b>75,924,668</b>	<b>22,632,638</b>	<b>12,902,066</b>	<b>7,557,818</b>
Cost of good sold [1]	5,043,910	39,433,826	9,006,603	30,427,223	9,046,246	7,152,253	3,714,242
Inventory, beginning of year	453,141	1,434,853	510,420	924,433	628,404	515,447	199,257
Purchases	1,908,397	27,298,837	3,238,000	24,060,836	5,001,652	4,099,796	2,615,633
Cost of labor	356,226	5,688,133	1,636,244	4,051,889	1,794,350	1,376,371	609,196
Additional inventory costs (section 263A)	* 7,281	241,484	27,780	213,704	* 113,873	* 13,267	* 12,037
Other costs	2,767,540	6,154,873	3,995,017	2,159,856	2,225,650	1,734,022	516,121
Less: Inventory, end of year	448,675	1,384,353	400,858	983,495	717,682	586,649	238,002
Salaries and wages	4,218,407	23,694,502	10,149,705	13,544,797	3,538,701	1,377,610	878,783
Guaranteed payments to partners	215,056	744,683	211,926	532,757	503,620	387,156	270,015
Rent paid	1,074,824	7,252,447	1,936,086	5,316,362	1,693,255	544,606	455,850
Interest paid	1,373,262	7,970,143	6,682,089	1,288,054	551,232	291,704	227,039
Taxes and licenses	2,040,687	6,208,315	3,707,122	2,501,192	585,195	270,729	199,635
Bad debts	48,509	142,169	116,180	25,989	15,367	7,782	4,230
Repairs and maintenance	403,299	2,872,107	1,583,700	1,288,407	283,683	153,878	131,153
Depreciation	2,076,497	7,149,692	5,133,511	2,016,182	678,395	359,979	268,605
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	18,545	121,189	92,491	28,698	28,469	10,282	* 3,257
Employee benefit programs	324,635	1,191,492	824,832	366,660	146,634	66,485	28,700
Net loss from other partnerships and fiduciaries	* 104,791	789,666	595,681	193,984	* 45,037	387	0
Farm net loss	0	* 4,066	* 4,066	0	* 819	* 819	* 819
Net loss, noncapital assets	13,319	194,950	69,461	125,488	* 81,896	0	0
Other deductions	6,329,113	40,040,654	21,771,780	18,268,875	5,434,089	2,278,396	1,375,490
<b>Ordinary business income (loss)</b>	<b>670,374</b>	<b>1,217,376</b>	<b>-523,309</b>	<b>1,740,685</b>	<b>1,138,310</b>	<b>761,270</b>	<b>386,240</b>
Net income	2,938,469	9,627,730	5,105,741	4,521,989	2,196,332	1,193,164	744,526
Loss	2,268,095	8,410,354	5,629,050	2,781,304	1,058,022	431,895	358,286
<b>Portfolio income (loss) distributed directly to partners</b>	<b>362,003</b>	<b>2,271,843</b>	<b>1,461,482</b>	<b>810,361</b>	<b>821,659</b>	<b>282,345</b>	<b>34,605</b>
Interest income	227,851	853,650	679,910	173,740	174,197	16,596	9,529
Dividend income	13,427	105,447	90,170	15,277	158,941	* 253	* 136
Royalties	* 64	61,453	* 40,940	* 20,512	* 41,294	0	0
Net short-term capital gain (loss)	* 968	233,032	-4,932	237,964	* 20,013	* 463	* 463
Net long-term capital gain (loss)	119,692	1,018,262	655,395	362,867	427,214	* 265,033	* 24,477
<b>Net rental real estate income (loss)</b>	<b>23,071</b>	<b>483,842</b>	<b>425,169</b>	<b>58,673</b>	<b>-92,973</b>	<b>* 27,859</b>	<b>* 28,371</b>
Net income	76,805	695,275	635,184	60,091	69,899	* 31,704	* 30,709
Loss	53,734	211,433	210,015	* 1,418	* 162,872	* 3,845	* 2,339
<b>Other net rental income (loss)</b>	<b>5,857</b>	<b>32,426</b>	<b>32,567</b>	<b>* -141</b>	<b>* 13,801</b>	<b>* 11,049</b>	<b>* 1,733</b>
Net income	* 12,703	33,308	* 32,881	* 427	* 13,801	* 11,049	* 1,733
Loss	* 6,846	* 883	* 314	* 569	0	0	0
<b>Total net income (loss) [2]</b>	<b>940,645</b>	<b>2,754,193</b>	<b>745,447</b>	<b>2,008,746</b>	<b>1,433,571</b>	<b>817,027</b>	<b>426,009</b>
Net income	3,113,750	10,786,083	6,167,953	4,618,129	2,629,322	1,242,407	780,070
Loss	2,173,105	8,031,890	5,422,507	2,609,383	1,195,751	425,381	354,060

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued			Nature of business not allocable
	Repair and maintenance—continued	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Other repair and maintenance			
	(134)	(135)	(136)	(137)
<b>Number of partnerships</b>	7,129	35,156	* 983	* 1,296
<b>Number of partners</b>	27,007	101,553	* 8,833	* 3,179
<b>Total assets</b>	2,100,141	10,004,718	* 293,248	* 688,221
<b>Income and deductions from a trade or business:</b>				
<b>Total income</b>	5,719,278	10,078,451	* 29,161	* 46,372
Business receipts	5,560,082	9,877,573	* 29,161	* 42,143
Ordinary income from other partnerships and fiduciaries	* 7,838	58,027	0	0
Farm net profit	0	* 12,017	0	0
Net gain, noncapital assets	16,420	* 8,935	0	0
Other income	134,938	121,898	0	* 4,230
<b>Total deductions</b>	5,344,248	9,715,513	* 15,059	* 66,418
Cost of good sold [1]	3,438,011	1,893,993	0	* 33,800
Inventory, beginning of year	316,190	112,957	0	* 1,892
Purchases	1,484,163	901,856	0	* 33,505
Cost of labor	767,175	417,979	0	0
Additional inventory costs (section 263A)	1,230	* 100,606	0	0
Other costs	1,217,901	491,628	0	0
Less: Inventory, end of year	348,647	131,033	0	* 1,597
Salaries and wages	498,827	2,161,091	0	* 2,205
Guaranteed payments to partners	117,140	116,465	0	0
Rent paid	88,756	1,148,608	* 41	* 3,545
Interest paid	64,665	259,527	0	* 3,759
Taxes and licenses	71,095	314,466	0	* 986
Bad debts	3,552	7,585	0	0
Repairs and maintenance	22,726	129,805	0	* 282
Depreciation	91,374	318,416	0	* 1,373
Depletion	0	0	0	0
Retirement plans, etc.	7,025	18,187	0	0
Employee benefit programs	37,785	80,149	0	0
Net loss from other partnerships and fiduciaries	387	* 44,650	0	* 12
Farm net loss	0	0	0	0
Net loss, noncapital assets	0	* 81,896	0	0
Other deductions	902,905	3,140,675	* 15,018	* 20,457
<b>Ordinary business income (loss)</b>	375,030	362,938	* 14,102	* -20,045
Net income	448,639	988,884	* 14,284	* 4,811
Loss	73,609	625,946	* 181	* 24,857
<b>Portfolio income (loss) distributed directly to partners</b>	247,740	472,684	* 66,631	* 195
Interest income	7,067	157,601	0	* 195
Dividend income	* 117	92,058	* 66,631	0
Royalties	0	* 41,294	0	0
Net short-term capital gain (loss)	0	* 19,550	0	0
Net long-term capital gain (loss)	* 240,557	* 162,181	0	0
<b>Net rental real estate income (loss)</b>	* -511	-120,832	0	0
Net income	* 995	* 38,195	0	0
Loss	* 1,506	* 159,027	0	0
<b>Other net rental income (loss)</b>	* 9,315	* 2,753	0	0
Net income	* 9,315	* 2,753	0	0
Loss	0	0	0	0
<b>Total net income (loss) [2]</b>	391,017	535,811	* 80,733	* -19,851
Net income	462,338	1,306,001	* 80,914	* 4,811
Loss	71,320	770,189	* 181	* 24,662

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Cost of good sold is not equal to the sum of its components because some partnerships do not report the components.

[2] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>1,623,202</b>	<b>76,815</b>	<b>48,887</b>	<b>16,167</b>	<b>4,273</b>	<b>1,285</b>	<b>6,204</b>
<b>Number of partners</b>	<b>10,625,965</b>	<b>254,421</b>	<b>167,907</b>	<b>45,966</b>	<b>17,876</b>	<b>3,178</b>	<b>19,494</b>
<b>Total assets</b>	<b>12,388,577,926</b>	<b>63,045,986</b>	<b>24,785,524</b>	<b>13,818,435</b>	<b>19,779,907</b>	<b>1,970,172</b>	<b>2,691,947</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,247,021,603</b>	<b>22,517,040</b>	<b>5,620,678</b>	<b>6,249,841</b>	<b>3,614,394</b>	<b>1,317,425</b>	<b>5,714,703</b>
Business receipts	2,940,017,009	15,991,637	1,950,096	4,335,062	3,024,689	1,183,831	5,497,959
Ordinary income from other partnerships and fiduciaries	83,489,437	920,723	175,669	500,347	* 187,092	* 55,186	* 2,430
Farm net profit	4,800,052	4,661,929	3,298,800	1,246,198	* 3,895	* 2,206	* 110,830
Net gain, noncapital assets	13,206,735	316,407	122,787	104,471	* 41,881	* 45,809	1,459
Other income	205,508,369	626,344	73,327	63,763	356,837	30,393	102,024
<b>Total deductions</b>	<b>2,743,070,697</b>	<b>15,602,616</b>	<b>2,183,762</b>	<b>4,446,064</b>	<b>2,579,843</b>	<b>1,107,854</b>	<b>5,285,093</b>
Cost of good sold [1]	1,708,425,778	9,641,121	841,600	3,403,749	813,439	* 633,623	3,948,711
Inventory, beginning of year	151,583,588	826,055	* 36,890	338,151	* 37,475	* 73,601	339,938
Purchases	1,140,262,881	6,963,821	527,719	2,332,103	514,474	* 257,853	3,331,672
Cost of labor	68,105,712	513,725	* 139,584	130,346	* 47,844	* 136,865	59,086
Additional inventory costs (section 263A)	13,478,538	16,067	318	0	* 9,743	* 3,414	2,592
Other costs	508,442,805	2,270,342	174,970	997,302	237,697	* 265,593	594,780
Less: Inventory, end of year	174,367,978	948,889	* 37,881	394,153	* 33,794	* 103,703	379,358
Salaries and wages	252,058,226	1,060,359	177,600	205,427	221,848	* 31,232	424,252
Guaranteed payments to partners	30,322,658	443,806	175,859	125,223	75,660	* 28,978	38,085
Rent paid	45,370,077	181,040	51,027	42,150	13,519	* 16,101	58,242
Interest paid	98,020,366	228,836	51,202	46,120	26,430	* 58,645	46,440
Taxes and licenses	41,054,099	187,352	30,867	23,079	54,581	15,675	63,148
Bad debts	9,346,104	6,942	0	* 639	* 509	791	5,003
Repairs and maintenance	13,661,151	234,877	54,659	25,542	78,852	7,179	68,645
Depreciation	48,162,738	376,417	95,103	73,933	109,386	* 12,811	85,184
Depletion	763,076	* 10,635	0	0	* 10,635	0	0
Retirement plans, etc.	8,540,409	25,143	* 3,395	3,151	* 11,002	644	6,952
Employee benefit programs	17,854,797	42,803	* 3,395	11,020	* 12,572	* 3,604	12,212
Net loss from other partnerships and fiduciaries	5,295,696	32,302	20,172	* 8,696	* 3,206	0	* 228
Farm net loss	388,718	291,756	180,196	99,165	* 3,374	0	* 9,022
Net loss, noncapital assets	627,525	* 3,586	* 3,519	57	9	0	[3]
Other deductions	463,179,279	2,835,643	495,168	378,113	1,144,822	298,571	518,969
<b>Ordinary business income (loss)</b>	<b>503,950,906</b>	<b>6,914,424</b>	<b>3,436,916</b>	<b>1,803,777</b>	<b>1,034,551</b>	<b>209,570</b>	<b>429,609</b>
Net income	514,888,241	7,182,407	3,591,481	1,879,992	1,063,518	212,942	434,474
Loss	10,937,336	267,983	154,565	76,215	28,967	* 3,372	* 4,864
<b>Portfolio income (loss) distributed directly to partners</b>	<b>647,938,407</b>	<b>2,477,585</b>	<b>811,476</b>	<b>815,562</b>	<b>762,209</b>	<b>27,819</b>	<b>60,519</b>
Interest income	182,259,067	863,070	160,561	136,896	533,005	4,761	27,847
Dividend income	82,040,559	122,958	45,427	25,547	* 19,714	* 23,049	* 9,221
Royalties	12,786,782	277,623	* 29,993	171,293	* 75,974	0	* 362
Net short-term capital gain (loss)	48,605,412	11,929	-1,833	* 4,038	* 9,816	1	* -93
Net long-term capital gain (loss)	322,246,587	1,202,006	577,328	477,789	123,700	8	* 23,182
<b>Net rental real estate income (loss)</b>	<b>84,117,627</b>	<b>679,099</b>	<b>560,019</b>	<b>55,622</b>	<b>40,943</b>	<b>* 10,035</b>	<b>* 12,480</b>
Net income	88,554,863	696,439	567,257	65,035	41,551	* 10,035	* 12,561
Loss	4,437,236	17,339	* 7,238	* 9,413	* 608	0	81
<b>Other net rental income (loss)</b>	<b>5,900,540</b>	<b>190,635</b>	<b>157,100</b>	<b>* 320</b>	<b>* -487</b>	<b>* 28,764</b>	<b>* 4,937</b>
Net income	6,460,416	191,603	157,100	* 802	0	* 28,764	* 4,937
Loss	559,877	* 968	0	* 482	* 487	0	0
<b>Total net income [2]</b>	<b>871,055,480</b>	<b>9,047,808</b>	<b>4,390,017</b>	<b>2,193,455</b>	<b>1,703,700</b>	<b>276,179</b>	<b>484,457</b>

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>21,129</b>	<b>16,276</b>	<b>1,572</b>	<b>3,282</b>	<b>1,323</b>	<b>109,978</b>	<b>43,564</b>
<b>Number of partners</b>	<b>512,695</b>	<b>410,220</b>	<b>89,441</b>	<b>13,034</b>	<b>43,375</b>	<b>279,309</b>	<b>119,747</b>
<b>Total assets</b>	<b>163,672,243</b>	<b>139,833,029</b>	<b>17,676,588</b>	<b>6,162,626</b>	<b>136,895,467</b>	<b>190,837,497</b>	<b>126,288,495</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>97,735,658</b>	<b>76,798,535</b>	<b>14,165,639</b>	<b>6,771,484</b>	<b>122,145,950</b>	<b>265,873,125</b>	<b>173,958,824</b>
Business receipts	89,510,579	69,705,898	13,560,676	6,244,005	118,175,606	260,096,572	170,263,757
Ordinary income from other partnerships and fiduciaries	2,899,831	2,551,605	* 192,299	* 155,928	2,265,635	2,753,097	1,877,941
Farm net profit	* 4,026	* 2,244	* 1,782	0	8	* 82	0
Net gain, noncapital assets	2,323,984	2,074,741	58,803	190,440	434,716	357,426	141,844
Other income	2,997,238	2,464,048	352,080	181,110	1,269,985	2,665,947	1,675,282
<b>Total deductions</b>	<b>51,435,603</b>	<b>34,691,873</b>	<b>11,608,818</b>	<b>5,134,912</b>	<b>109,811,742</b>	<b>234,961,124</b>	<b>154,518,546</b>
Cost of good sold [1]	26,821,252	14,476,438	9,123,245	3,221,569	95,556,271	192,632,853	128,753,205
Inventory, beginning of year	1,789,526	687,743	848,408	253,375	2,275,422	35,316,673	25,943,523
Purchases	9,564,264	6,223,418	1,475,381	1,865,466	83,881,434	66,449,730	45,672,443
Cost of labor	2,207,015	553,056	1,235,102	418,857	611,792	15,164,994	4,651,080
Additional inventory costs (section 263A)	476,450	* 146,629	309,643	* 20,178	* 870,129	4,924,755	3,498,376
Other costs	14,992,663	7,623,964	6,358,217	1,010,483	10,611,832	111,612,750	78,712,110
Less: Inventory, end of year	2,208,667	758,373	1,103,505	346,789	2,694,339	41,084,004	29,951,375
Salaries and wages	1,515,304	733,090	289,674	492,540	1,125,749	7,654,900	3,750,970
Guaranteed payments to partners	336,376	288,607	* 8,989	38,781	16,425	1,539,923	694,451
Rent paid	297,065	157,393	81,779	57,893	354,301	915,500	352,466
Interest paid	1,669,663	1,442,612	190,215	36,836	2,362,653	1,798,462	1,189,549
Taxes and licenses	3,466,983	3,176,550	211,134	79,298	522,886	1,267,462	569,402
Bad debts	11,388	5,513	1,947	3,928	119,810	123,664	16,930
Repairs and maintenance	416,940	262,523	95,721	58,695	376,869	595,326	206,792
Depreciation	2,761,022	2,303,643	202,628	254,750	2,089,490	1,155,354	346,842
Depletion	656,365	134,294	516,844	* 5,228	* 37,553	* 1,222	911
Retirement plans, etc.	71,251	17,311	49,839	4,101	93,194	186,387	97,823
Employee benefit programs	248,919	96,994	105,503	46,422	113,004	396,028	177,578
Net loss from other partnerships and fiduciaries	72,134	63,608	* 2,087	* 6,438	15,094	142,493	34,651
Farm net loss	* 13,677	* 13,677	0	0	0	* 62	15
Net loss, noncapital assets	193,975	192,209	* 1,110	656	5,822	13,357	10,628
Other deductions	12,883,290	11,327,412	728,102	827,776	7,022,621	26,538,131	18,316,332
<b>Ordinary business income (loss)</b>	<b>46,300,055</b>	<b>42,106,662</b>	<b>2,556,821</b>	<b>1,636,572</b>	<b>12,334,208</b>	<b>30,912,001</b>	<b>19,440,278</b>
Net income	46,493,420	42,293,198	2,563,543	1,636,679	12,358,696	31,048,469	19,489,344
Loss	193,365	186,537	* 6,722	107	24,488	136,468	49,066
<b>Portfolio income (loss) distributed directly to partners</b>	<b>8,417,672</b>	<b>7,250,916</b>	<b>879,609</b>	<b>287,146</b>	<b>1,283,991</b>	<b>3,347,042</b>	<b>1,794,026</b>
Interest income	1,744,398	1,315,605	364,426	64,367	1,055,486	1,361,047	649,090
Dividend income	315,869	303,449	* 9,107	* 3,314	46,815	82,134	44,202
Royalties	4,302,430	4,189,317	80,793	* 32,320	* 600	* 110,293	2,430
Net short-term capital gain (loss)	364,742	127,666	* 237,025	* 51	-851	159,675	16,214
Net long-term capital gain (loss)	1,690,232	1,314,880	* 188,258	* 187,095	181,941	1,633,892	1,082,090
<b>Net rental real estate income (loss)</b>	<b>30,364</b>	<b>20,440</b>	<b>6,298</b>	<b>* 3,627</b>	<b>2,093</b>	<b>251,294</b>	<b>111,365</b>
Net income	47,566	33,677	10,085	* 3,804	2,123	336,931	186,054
Loss	17,202	13,238	* 3,787	* 177	29	85,637	74,689
<b>Other net rental income (loss)</b>	<b>32,418</b>	<b>20,873</b>	<b>11,303</b>	<b>* 242</b>	<b>* 23,674</b>	<b>81,688</b>	<b>1,926</b>
Net income	32,478	20,932	11,303	* 242	* 23,674	82,608	2,651
Loss	* 60	* 60	0	0	0	* 921	* 725
<b>Total net income [2]</b>	<b>52,725,535</b>	<b>47,956,345</b>	<b>3,028,748</b>	<b>1,740,442</b>	<b>13,462,876</b>	<b>32,798,457</b>	<b>20,249,292</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>16,017</b>	<b>802</b>	<b>12,899</b>	<b>2,316</b>	<b>50,397</b>	<b>10,377</b>	<b>3,059</b>
<b>Number of partners</b>	<b>48,416</b>	<b>2,073</b>	<b>40,940</b>	<b>5,402</b>	<b>111,147</b>	<b>23,620</b>	<b>6,625</b>
<b>Total assets</b>	<b>48,190,447</b>	<b>1,654,430</b>	<b>37,672,279</b>	<b>8,863,738</b>	<b>16,358,555</b>	<b>2,829,226</b>	<b>1,590,083</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>41,904,521</b>	<b>3,929,372</b>	<b>16,938,879</b>	<b>21,036,270</b>	<b>50,009,779</b>	<b>10,648,922</b>	<b>5,699,638</b>
Business receipts	40,321,675	3,896,419	15,630,231	20,795,025	49,511,140	10,505,699	5,633,003
Ordinary income from other partnerships and fiduciaries	813,856	4,824	794,827	14,205	61,300	0	* 335
Farm net profit	0	0	0	0	* 82	0	0
Net gain, noncapital assets	94,903	4,421	12,970	77,513	120,679	64,558	* 1,347
Other income	674,087	23,708	500,852	149,527	316,579	78,665	64,953
<b>Total deductions</b>	<b>35,480,006</b>	<b>3,486,886</b>	<b>12,697,283</b>	<b>19,295,837</b>	<b>44,962,571</b>	<b>9,369,866</b>	<b>5,184,316</b>
Cost of good sold [1]	30,981,242	2,892,962	10,923,348	17,164,932	32,898,407	6,739,737	4,030,900
Inventory, beginning of year	8,911,568	* 125,176	8,567,467	218,924	461,583	38,898	13,803
Purchases	7,761,719	645,812	5,182,405	1,933,501	13,015,568	3,317,937	1,394,937
Cost of labor	3,459,452	534,788	120,827	2,803,837	7,054,462	1,412,514	1,018,631
Additional inventory costs (section 263A)	1,146,744	* 128,858	826,908	* 190,978	279,636	* 48,482	* 29,316
Other costs	20,245,978	1,526,093	6,561,317	12,158,568	12,654,662	1,972,136	1,595,962
Less: Inventory, end of year	10,544,219	* 67,766	10,335,577	140,876	588,410	50,230	21,749
Salaries and wages	847,818	180,513	159,716	507,590	3,056,112	648,605	371,986
Guaranteed payments to partners	111,765	* 20,067	28,026	63,671	733,707	170,579	109,945
Rent paid	110,026	28,571	20,298	61,156	453,009	63,789	37,936
Interest paid	350,665	25,598	261,937	63,130	258,249	37,527	19,724
Taxes and licenses	212,082	37,859	82,568	91,655	485,977	117,289	57,544
Bad debts	32,062	* 4,032	24,731	3,299	74,671	13,581	5,298
Repairs and maintenance	110,174	11,356	43,279	55,538	278,360	41,972	10,029
Depreciation	255,765	63,128	65,420	127,218	552,747	106,220	28,671
Depletion	* 311	0	* 19	292	0	0	0
Retirement plans, etc.	36,071	* 4,143	1,052	30,875	52,494	9,477	17,051
Employee benefit programs	67,236	15,316	9,250	42,669	151,214	31,660	15,003
Net loss from other partnerships and fiduciaries	104,627	490	100,258	* 3,879	* 3,216	* 185	* 1,189
Farm net loss	* 48	0	* 48	0	0	0	0
Net loss, noncapital assets	* 1,139	* 10	* 1,082	48	1,589	* 515	* 263
Other deductions	2,258,978	202,841	976,251	1,079,886	5,962,821	1,388,730	478,777
<b>Ordinary business income (loss)</b>	<b>6,424,515</b>	<b>442,486</b>	<b>4,241,597</b>	<b>1,740,433</b>	<b>5,047,208</b>	<b>1,279,056</b>	<b>515,322</b>
Net income	6,510,926	442,486	4,325,463	1,742,977	5,048,199	1,279,056	515,322
Loss	86,411	0	83,867	* 2,545	* 991	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,171,865</b>	<b>14,487</b>	<b>1,070,981</b>	<b>86,397</b>	<b>381,151</b>	<b>68,296</b>	<b>90,781</b>
Interest income	533,443	13,123	446,138	74,182	178,514	13,979	7,477
Dividend income	33,928	* 1,092	27,411	5,424	4,004	* 794	* 76
Royalties	* 107,863	0	* 107,452	411	0	0	0
Net short-term capital gain (loss)	26,012	* 101	25,753	159	117,449	* 53,709	* 1
Net long-term capital gain (loss)	470,620	172	464,227	6,221	81,183	* -186	83,228
<b>Net rental real estate income (loss)</b>	<b>128,619</b>	<b>0</b>	<b>127,857</b>	<b>* 762</b>	<b>11,310</b>	<b>* 4,646</b>	<b>* 2,600</b>
Net income	139,316	0	138,549	* 767	11,561	* 4,646	* 2,782
Loss	10,697	0	10,692	6	* 251	0	* 182
<b>Other net rental income (loss)</b>	<b>79,034</b>	<b>* 987</b>	<b>* 1,327</b>	<b>76,720</b>	<b>* 727</b>	<b>0</b>	<b>0</b>
Net income	79,230	* 987	* 1,523	76,720	* 727	0	0
Loss	* 196	0	* 196	0	0	0	0
<b>Total net income [2]</b>	<b>7,307,401</b>	<b>457,688</b>	<b>4,951,782</b>	<b>1,897,932</b>	<b>5,241,764</b>	<b>1,298,475</b>	<b>525,475</b>

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
<b>Number of partnerships</b>	<b>6,493</b>	<b>14,642</b>	<b>15,826</b>	<b>18,595</b>	<b>1,671</b>	<b>443</b>	<b>53</b>
<b>Number of partners</b>	<b>14,860</b>	<b>32,124</b>	<b>33,918</b>	<b>147,510</b>	<b>5,624</b>	<b>1,912</b>	<b>643</b>
<b>Total assets</b>	<b>2,203,277</b>	<b>2,204,104</b>	<b>7,531,866</b>	<b>392,573,593</b>	<b>25,238,918</b>	<b>21,899,846</b>	<b>1,902,392</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>6,447,698</b>	<b>9,678,099</b>	<b>17,535,422</b>	<b>674,494,031</b>	<b>53,880,555</b>	<b>17,127,123</b>	<b>3,370,004</b>
Business receipts	6,378,326	9,663,259	17,330,853	661,019,778	53,377,351	16,494,990	3,332,106
Ordinary income from other partnerships and fiduciaries	* 53,707	42	* 7,215	2,783,606	47,332	0	* 5,516
Farm net profit	0	0	* 82	* 15,601	5,124	* 4,609	0
Net gain, noncapital assets	1,644	1,299	51,831	494,473	77,656	* 11,069	* 9,577
Other income	14,021	13,498	145,441	10,180,573	373,091	616,455	22,804
<b>Total deductions</b>	<b>5,801,305</b>	<b>8,761,034</b>	<b>15,846,050</b>	<b>609,110,087</b>	<b>51,037,721</b>	<b>16,095,443</b>	<b>3,251,485</b>
Cost of good sold [1]	4,264,753	6,376,346	11,486,671	513,182,188	41,653,224	10,083,291	2,781,661
Inventory, beginning of year	60,504	99,704	248,673	34,143,265	3,240,850	1,181,167	401,228
Purchases	1,557,082	2,946,738	3,798,875	321,500,642	33,985,636	9,383,334	1,727,384
Cost of labor	1,004,619	1,559,295	2,059,404	19,747,759	2,336,621	109,712	373,006
Additional inventory costs (section 263A)	* 3,140	* 14,431	184,266	1,811,932	139,833	* 27,189	156
Other costs	1,708,387	1,863,177	5,514,999	176,825,195	5,856,749	1,117,396	707,834
Less: Inventory, end of year	68,979	107,000	340,453	40,853,722	3,906,465	1,735,508	427,948
Salaries and wages	433,029	681,858	920,634	17,017,899	1,495,453	1,585,493	138,300
Guaranteed payments to partners	107,078	141,930	204,174	780,694	29,093	* 10,226	* 9,799
Rent paid	59,059	116,189	176,036	2,329,136	229,837	327,924	20,925
Interest paid	25,764	48,960	126,272	4,623,251	362,425	448,003	33,560
Taxes and licenses	68,723	92,965	149,457	6,622,571	223,292	156,700	17,066
Bad debts	6,713	32,085	16,995	231,712	31,831	2,659	6,565
Repairs and maintenance	21,280	21,948	183,131	1,648,891	210,967	45,543	12,719
Depreciation	61,209	59,072	297,574	6,420,307	347,345	352,018	13,252
Depletion	0	0	0	37,681	0	0	0
Retirement plans, etc.	5,696	4,241	16,028	1,447,684	81,944	* 35,504	* 11,913
Employee benefit programs	26,398	22,906	55,248	2,362,158	185,383	158,604	* 8,741
Net loss from other partnerships and fiduciaries	137	0	* 1,704	172,558	16,548	* 64,600	* 681
Farm net loss	0	0	0	* 20,504	0	* 20,504	0
Net loss, noncapital assets	* 276	* 62	* 473	21,772	2,031	49	0
Other deductions	721,190	1,162,470	2,211,653	52,191,083	6,168,346	2,804,325	196,303
<b>Ordinary business income (loss)</b>	<b>646,393</b>	<b>917,065</b>	<b>1,689,372</b>	<b>65,383,944</b>	<b>2,842,834</b>	<b>1,031,679</b>	<b>118,519</b>
Net income	646,393	917,250	1,690,178	65,510,235	2,842,834	1,031,679	118,519
Loss	0	185	* 806	126,291	0	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,757</b>	<b>5,638</b>	<b>209,679</b>	<b>9,363,938</b>	<b>531,997</b>	<b>359,256</b>	<b>85,663</b>
Interest income	6,552	5,517	144,991	2,995,836	175,649	308,319	3,873
Dividend income	* 205	* 246	2,684	2,907,767	170,919	* 3,772	453
Royalties	0	0	0	1,947,336	34,637	7,922	0
Net short-term capital gain (loss)	[3]	* -255	63,994	4,907	* -206	* 6	10
Net long-term capital gain (loss)	[3]	* 131	* -1,990	1,508,091	150,998	* 39,237	* 81,328
<b>Net rental real estate income (loss)</b>	<b>* 201</b>	<b>0</b>	<b>* 3,863</b>	<b>25,637</b>	<b>749</b>	<b>* 8,312</b>	<b>* 29</b>
Net income	* 201	0	* 3,931	27,201	975	* 8,312	* 29
Loss	0	0	* 69	1,565	226	0	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 727</b>	<b>700,504</b>	<b>1,531</b>	<b>253,753</b>	<b>387</b>
Net income	0	0	* 727	700,990	1,531	253,753	387
Loss	0	0	0	486	0	0	0
<b>Total net income [2]</b>	<b>653,350</b>	<b>922,827</b>	<b>1,841,637</b>	<b>73,961,023</b>	<b>3,226,319</b>	<b>1,613,758</b>	<b>123,261</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	612	* 82	765	291	2,231	140	659
<b>Number of partners</b>	1,656	* 384	2,692	1,027	5,816	41,163	48,006
<b>Total assets</b>	2,357,181	* 308,207	3,460,693	3,855,896	2,686,997	124,984,339	89,658,983
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	4,549,225	* 670,159	7,199,844	6,631,838	4,200,030	299,406,650	112,952,935
Business receipts	4,461,308	* 625,322	7,087,905	6,407,660	3,541,924	296,525,947	107,881,253
Ordinary income from other partnerships and fiduciaries	* 11,295	0	2,555	9,009	74	634,121	1,534,291
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 14,793	46	3,307	8,992	* 1,663	179,697	58,123
Other income	61,828	* 44,791	106,077	206,177	656,370	2,066,886	3,479,268
<b>Total deductions</b>	4,111,951	* 606,376	6,717,596	6,032,749	3,800,933	280,521,421	90,849,083
Cost of good sold [1]	2,914,493	* 470,537	5,333,884	4,992,969	1,746,612	257,069,491	68,336,628
Inventory, beginning of year	565,196	* 79,227	752,393	549,205	87,463	3,785,969	8,435,390
Purchases	2,183,417	* 392,495	3,649,342	3,155,033	885,126	145,488,707	41,094,057
Cost of labor	269,189	* 47,174	655,349	556,691	293,473	335,723	2,106,423
Additional inventory costs (section 263A)	36,522	746	42,621	72,898	* 24,798	* 37,949	610,372
Other costs	555,111	* 26,911	998,524	1,278,890	556,851	112,064,813	25,630,684
Less: Inventory, end of year	694,941	* 76,016	764,344	619,748	108,214	4,643,670	9,540,298
Salaries and wages	351,533	* 34,251	423,274	272,509	635,972	1,383,482	3,753,408
Guaranteed payments to partners	* 10,081	37	55,223	* 20,501	31,490	* 86,548	37,566
Rent paid	66,888	* 9,042	30,739	41,749	94,353	368,774	365,532
Interest paid	81,099	852	72,008	99,296	65,031	933,181	833,291
Taxes and licenses	33,414	* 2,735	60,918	35,882	66,088	4,759,435	461,139
Bad debts	5,208	259	2,861	10,971	2,924	26,072	32,340
Repairs and maintenance	8,965	* 727	45,125	17,542	41,683	321,784	503,605
Depreciation	12,382	1,363	102,873	66,436	81,461	2,890,160	1,123,075
Depletion	0	0	0	0	0	156	15,032
Retirement plans, etc.	5,583	577	8,534	9,466	13,984	482,296	227,264
Employee benefit programs	15,104	* 2,912	32,038	42,726	54,128	216,291	703,281
Net loss from other partnerships and fiduciaries	2,165	1	* 517	* 5,887	* 9	6	38,584
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,094	* 27	733	* 115	* 4,007	2,048	606
Other deductions	603,941	* 83,055	548,869	416,701	963,189	11,981,695	14,417,732
<b>Ordinary business income (loss)</b>	437,275	* 63,783	482,248	599,089	399,098	18,885,229	22,103,853
Net income	452,407	* 66,547	482,510	599,220	399,098	18,890,182	22,105,533
Loss	* 15,132	2,763	262	131	[3]	* 4,953	* 1,681
<b>Portfolio income (loss) distributed directly to partners</b>	129,759	* 5,914	28,921	28,961	36,061	2,858,250	3,237,873
Interest income	14,892	* 768	19,784	10,887	34,717	574,046	896,947
Dividend income	* 1	2	4,091	62	* 1,253	2,231,491	321,385
Royalties	* 11,535	5,145	437	220	0	* 5,070	1,404,097
Net short-term capital gain (loss)	0	0	* 134	[3]	0	2,211	* -150
Net long-term capital gain (loss)	* 103,331	0	* 4,476	* 17,792	91	45,433	615,594
<b>Net rental real estate income (loss)</b>	* 1,627	0	* 583	0	* 14	1,969	841
Net income	* 1,652	0	* 584	0	* 14	1,969	891
Loss	* 26	0	* 1	0	0	0	50
<b>Other net rental income (loss)</b>	0	0	46	* 1,180	* 2,583	* 346,611	* 13,625
Net income	0	0	46	* 1,180	* 2,583	* 346,611	* 13,625
Loss	0	0	0	0	0	0	0
<b>Total net income [2]</b>	465,329	* 69,698	507,190	611,439	437,664	22,044,416	24,740,747

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>630</b>	<b>326</b>	<b>309</b>	<b>2,838</b>	<b>1,208</b>	<b>2,018</b>	<b>219</b>
<b>Number of partners</b>	<b>2,520</b>	<b>1,161</b>	<b>1,328</b>	<b>8,572</b>	<b>4,042</b>	<b>5,596</b>	<b>1,141</b>
<b>Total assets</b>	<b>7,232,622</b>	<b>5,001,931</b>	<b>13,360,358</b>	<b>13,579,214</b>	<b>10,456,426</b>	<b>10,866,583</b>	<b>3,035,424</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>12,892,376</b>	<b>7,367,905</b>	<b>22,905,927</b>	<b>18,520,460</b>	<b>14,962,429</b>	<b>12,049,089</b>	<b>4,499,961</b>
Business receipts	12,760,075	7,236,958	22,573,978	18,303,686	14,785,847	11,905,975	4,270,776
Ordinary income from other partnerships and fiduciaries	* 31,120	* 42,632	141,776	* 33,616	35,883	249	* 169,147
Farm net profit	0	0	0	0	0	0	5,867
Net gain, noncapital assets	38,359	9,344	31,520	15,466	13,314	* 948	589
Other income	62,822	78,970	158,652	167,692	127,384	141,916	53,582
<b>Total deductions</b>	<b>11,862,920</b>	<b>6,342,254</b>	<b>20,373,439</b>	<b>16,495,824</b>	<b>13,823,838</b>	<b>11,340,986</b>	<b>3,967,605</b>
Cost of good sold [1]	9,754,820	4,963,043	18,614,603	12,895,003	10,862,422	8,237,571	3,058,481
Inventory, beginning of year	1,039,676	492,294	2,136,240	1,641,692	2,000,595	661,014	497,210
Purchases	6,694,956	2,712,941	15,307,575	9,345,687	8,669,495	5,125,685	1,970,195
Cost of labor	902,669	588,559	1,034,172	1,533,049	1,013,285	1,836,920	396,622
Additional inventory costs (section 263A)	70,898	59,572	257,609	127,309	31,371	56,943	* 15,859
Other costs	2,164,890	1,687,386	2,864,672	2,281,436	1,667,553	1,363,575	736,234
Less: Inventory, end of year	1,118,268	577,709	2,985,667	2,034,169	2,519,877	806,566	557,639
Salaries and wages	375,284	312,889	413,192	1,040,879	885,905	917,370	212,474
Guaranteed payments to partners	12,204	* 4,122	57,960	235,438	66,513	* 18,161	* 23,945
Rent paid	72,923	45,458	25,098	92,483	94,210	55,816	20,389
Interest paid	214,899	70,708	214,403	191,233	156,339	75,627	54,154
Taxes and licenses	61,850	65,085	50,706	151,624	127,619	53,884	20,344
Bad debts	7,724	6,441	7,322	15,931	14,869	21,786	2,271
Repairs and maintenance	50,813	49,079	48,447	72,442	53,217	41,462	14,127
Depreciation	115,216	99,862	111,553	131,384	114,094	201,440	37,743
Depletion	0	22,131	0	0	0	0	0
Retirement plans, etc.	33,153	7,930	32,969	72,023	33,068	109,610	27,625
Employee benefit programs	97,228	29,587	37,398	204,667	100,874	175,266	26,350
Net loss from other partnerships and fiduciaries	* 9,942	* 14,786	* 2,350	* 3,054	70	* 2,798	144
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 101	264	* 468	* 1,789	836	* 151	* 3,821
Other deductions	1,056,764	650,867	756,971	1,387,874	1,313,802	1,430,045	465,738
<b>Ordinary business income (loss)</b>	<b>1,029,456</b>	<b>1,025,651</b>	<b>2,532,488</b>	<b>2,024,636</b>	<b>1,138,591</b>	<b>708,102</b>	<b>532,356</b>
Net income	1,029,486	1,025,800	2,533,441	2,026,843	1,205,502	708,250	538,750
Loss	30	* 149	954	* 2,207	66,911	147	6,394
<b>Portfolio income (loss) distributed directly to partners</b>	<b>185,285</b>	<b>82,541</b>	<b>124,912</b>	<b>269,840</b>	<b>197,464</b>	<b>304,737</b>	<b>37,191</b>
Interest income	37,256	16,328	52,826	138,617	106,383	81,273	23,026
Dividend income	* 1,270	* 4,225	34,739	* 1,182	* 32,935	* 2,262	* 8,400
Royalties	16,500	0	* 6	* 2,200	58,018	* 89,210	1,600
Net short-term capital gain (loss)	50	* 353	2,242	22	0	0	0
Net long-term capital gain (loss)	* 130,209	* 61,635	35,099	127,819	* 128	131,993	4,164
<b>Net rental real estate income (loss)</b>	<b>134</b>	<b>* 801</b>	<b>418</b>	<b>* 8,551</b>	<b>* 600</b>	<b>4</b>	<b>* 1,362</b>
Net income	134	* 813	517	* 8,551	* 600	4	* 1,362
Loss	0	* 13	99	0	0	0	0
<b>Other net rental income (loss)</b>	<b>660</b>	<b>532</b>	<b>519</b>	<b>-71</b>	<b>* 68,586</b>	<b>-124</b>	<b>0</b>
Net income	660	532	519	66	* 68,586	0	0
Loss	0	0	0	136	0	124	0
<b>Total net income [2]</b>	<b>1,085,276</b>	<b>1,047,536</b>	<b>2,620,996</b>	<b>2,175,115</b>	<b>1,405,111</b>	<b>880,726</b>	<b>566,744</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	453	1,185	2,462	25,799	15,885	8,399	1,516
<b>Number of partners</b>	1,837	2,498	9,891	97,253	42,572	50,643	4,039
<b>Total assets</b>	29,215,748	1,053,257	22,418,578	109,730,349	45,545,666	62,211,720	1,972,963
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	40,497,851	2,304,565	28,505,106	422,623,333	114,093,611	300,029,331	8,500,391
Business receipts	39,305,449	2,294,734	27,846,536	417,783,376	112,398,821	297,004,837	8,379,718
Ordinary income from other partnerships and fiduciaries	19,543	* 4,125	* 61,321	565,339	322,156	218,561	* 24,623
Farm net profit	0	0	0	47	47	0	0
Net gain, noncapital assets	8,146	* 264	11,597	195,281	88,956	106,285	* 40
Other income	1,164,712	* 5,442	585,652	4,079,290	1,283,632	2,699,648	96,101
<b>Total deductions</b>	36,738,534	2,083,064	23,056,869	405,145,852	104,472,352	292,723,517	7,949,983
Cost of good sold [1]	31,574,336	1,628,679	16,210,438	366,235,186	88,223,212	271,105,298	6,906,676
Inventory, beginning of year	3,852,343	97,532	2,646,582	21,171,391	11,609,014	9,479,357	83,021
Purchases	21,883,641	922,154	6,923,780	331,873,207	84,356,631	242,966,726	4,549,850
Cost of labor	1,694,862	361,887	3,302,373	2,449,377	1,513,304	927,730	* 8,343
Additional inventory costs (section 263A)	122,045	* 1,981	75,262	732,852	371,279	358,303	3,270
Other costs	8,742,039	353,679	6,169,968	34,835,187	3,964,670	28,458,546	2,411,971
Less: Inventory, end of year	4,720,595	108,554	2,907,527	24,900,248	13,591,686	11,158,783	149,778
Salaries and wages	1,468,420	101,537	1,216,275	12,010,795	4,887,837	6,728,064	394,894
Guaranteed payments to partners	18,615	* 3,146	50,025	835,061	448,394	371,714	14,953
Rent paid	256,882	23,089	87,024	1,797,467	912,712	848,851	35,904
Interest paid	502,710	19,265	195,166	1,721,536	774,535	912,010	34,990
Taxes and licenses	137,779	10,233	126,779	1,541,087	610,738	891,620	38,729
Bad debts	16,030	* 1,085	16,563	194,236	111,740	77,145	5,350
Repairs and maintenance	53,453	3,540	53,651	603,097	280,788	313,926	8,383
Depreciation	240,583	12,052	366,015	1,232,980	470,383	747,421	15,177
Depletion	0	0	* 361	12,878	12,878	0	0
Retirement plans, etc.	217,180	* 1,554	35,506	265,053	113,733	133,061	18,259
Employee benefit programs	99,044	* 4,151	168,383	1,069,897	323,218	724,786	21,893
Net loss from other partnerships and fiduciaries	* 5,647	0	* 4,770	36,617	6,949	22,197	* 7,471
Farm net loss	0	0	0	* 1,473	* 828	645	0
Net loss, noncapital assets	2,661	61	* 910	12,586	4,102	7,104	* 1,379
Other deductions	2,145,194	274,670	4,525,003	17,575,903	7,290,305	9,839,673	445,925
<b>Ordinary business income (loss)</b>	3,759,317	221,501	5,448,237	17,477,482	9,621,260	7,305,814	550,408
Net income	3,776,849	221,501	5,455,283	17,559,295	9,682,304	7,326,327	550,664
Loss	17,532	0	* 7,046	81,813	61,045	20,513	256
<b>Portfolio income (loss) distributed directly to partners</b>	298,744	* 17,673	542,895	1,389,590	990,326	388,887	10,377
Interest income	192,611	* 17,673	289,963	679,921	479,422	190,515	9,983
Dividend income	* 88,452	0	* 872	258,670	202,646	55,630	* 394
Royalties	* 15,809	0	294,930	44,599	23,331	* 21,268	0
Net short-term capital gain (loss)	0	0	236	22,108	17,073	5,035	[3]
Net long-term capital gain (loss)	* 1,871	0	* -43,106	384,292	267,854	116,438	[3]
<b>Net rental real estate income (loss)</b>	* 303	0	* -658	42,917	32,977	6,297	* 3,644
Net income	* 303	0	* 492	46,055	35,152	7,260	* 3,644
Loss	0	0	1,150	3,138	* 2,175	* 963	0
<b>Other net rental income (loss)</b>	10,631	60	-5	24,377	14,930	9,821	* -374
Net income	10,843	60	8	31,975	20,859	11,116	0
Loss	212	0	14	* 7,598	5,929	* 1,296	* 374
<b>Total net income [2]</b>	4,067,124	239,235	6,033,338	18,527,966	10,374,566	7,589,345	564,055

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>66,833</b>	<b>7,113</b>	<b>2,646</b>	<b>1,810</b>	<b>4,659</b>	<b>8,986</b>	<b>1,897</b>
<b>Number of partners</b>	<b>235,827</b>	<b>18,132</b>	<b>6,915</b>	<b>4,549</b>	<b>15,325</b>	<b>24,632</b>	<b>5,065</b>
<b>Total assets</b>	<b>75,341,399</b>	<b>22,646,495</b>	<b>2,981,523</b>	<b>980,943</b>	<b>3,980,819</b>	<b>6,354,713</b>	<b>1,714,318</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>250,966,529</b>	<b>81,396,276</b>	<b>9,202,088</b>	<b>4,219,896</b>	<b>12,404,755</b>	<b>30,627,714</b>	<b>5,327,784</b>
Business receipts	245,309,801	79,641,911	9,019,948	4,057,346	12,305,874	28,885,074	5,177,276
Ordinary income from other partnerships and fiduciaries	401,471	40,634	* 343	0	1,598	* 6,934	* 10,308
Farm net profit	* 268	0	0	0	0	0	0
Net gain, noncapital assets	273,656	86,378	1,018	* 114	6,265	100,952	* 6,071
Other income	4,981,332	1,627,353	180,779	162,436	91,018	1,634,753	134,130
<b>Total deductions</b>	<b>242,033,262</b>	<b>79,583,341</b>	<b>8,659,248</b>	<b>3,885,307</b>	<b>11,866,899</b>	<b>29,681,918</b>	<b>4,907,325</b>
Cost of good sold [1]	195,436,956	68,335,221	5,651,998	2,867,812	9,226,110	22,636,512	3,361,027
Inventory, beginning of year	20,628,547	10,776,705	768,001	206,028	1,165,661	1,174,134	308,337
Purchases	166,521,121	63,191,711	5,061,667	2,781,228	8,858,788	21,979,270	3,233,604
Cost of labor	1,658,570	560,239	310,779	89,475	200,550	240,781	* 53,128
Additional inventory costs (section 263A)	424,675	119,094	61,807	* 9,183	* 13,250	36,349	* 2,221
Other costs	28,570,278	5,533,951	295,276	59,541	222,359	499,892	149,362
Less: Inventory, end of year	22,366,235	11,846,480	845,532	277,643	1,234,499	1,293,914	385,625
Salaries and wages	15,840,250	4,415,894	889,758	327,651	1,107,226	2,817,061	592,174
Guaranteed payments to partners	857,465	227,656	59,271	73,820	96,890	118,184	21,598
Rent paid	4,032,883	842,724	313,056	134,317	220,943	609,427	137,173
Interest paid	1,778,148	709,103	77,715	16,280	66,393	186,220	35,210
Taxes and licenses	3,066,045	587,190	104,842	51,222	136,020	394,146	65,956
Bad debts	400,384	36,420	23,748	5,479	26,801	13,339	14,584
Repairs and maintenance	946,839	146,695	30,878	7,346	74,860	178,867	25,879
Depreciation	1,658,537	275,821	57,260	18,150	90,823	229,988	33,474
Depletion	101	0	0	0	101	0	0
Retirement plans, etc.	198,403	28,207	6,624	* 3,101	15,204	22,974	4,411
Employee benefit programs	959,333	286,300	30,122	11,344	47,797	206,583	24,485
Net loss from other partnerships and fiduciaries	7,663	1,059	21	0	* 407	12	0
Farm net loss	* 1,159	0	0	0	* 1,159	0	0
Net loss, noncapital assets	12,635	4,461	* 4,348	* 765	* 60	926	* 306
Other deductions	16,836,461	3,686,592	1,409,606	368,021	756,105	2,267,679	591,048
<b>Ordinary business income (loss)</b>	<b>8,933,267</b>	<b>1,812,935</b>	<b>542,840</b>	<b>334,589</b>	<b>537,856</b>	<b>945,796</b>	<b>420,459</b>
Net income	9,078,315	1,818,521	543,030	334,589	537,856	1,065,008	420,459
Loss	145,048	* 5,587	* 190	0	0	* 119,213	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>713,572</b>	<b>194,008</b>	<b>9,247</b>	<b>3,028</b>	<b>15,491</b>	<b>225,998</b>	<b>4,899</b>
Interest income	400,754	73,049	8,659	2,594	12,864	114,035	4,862
Dividend income	14,984	1,849	* 267	* 434	* 1,952	5,338	* 37
Royalties	* 96,043	1	0	0	60	63,385	0
Net short-term capital gain (loss)	3,218	* 2,907	* 148	0	* -88	* -60	0
Net long-term capital gain (loss)	198,572	116,202	173	0	* 704	43,301	0
<b>Net rental real estate income (loss)</b>	<b>49,136</b>	<b>5,084</b>	<b>* 3,330</b>	<b>102</b>	<b>* 4,010</b>	<b>8,398</b>	<b>* 77</b>
Net income	51,774	5,306	* 3,334	102	* 4,010	8,398	* 77
Loss	2,638	* 222	4	0	0	0	0
<b>Other net rental income (loss)</b>	<b>45,157</b>	<b>* -62</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>8,676</b>	<b>0</b>
Net income	45,301	* 83	0	45	0	8,676	0
Loss	144	144	0	0	0	0	0
<b>Total net income [2]</b>	<b>9,539,341</b>	<b>1,892,856</b>	<b>555,096</b>	<b>337,764</b>	<b>556,742</b>	<b>1,145,627</b>	<b>425,436</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>Number of partnerships</b>	4,241	4,813	4,350	1,199	13,575	11,545	22,426
<b>Number of partners</b>	10,128	11,150	8,933	3,292	31,808	95,898	1,060,326
<b>Total assets</b>	9,829,094	2,067,059	1,113,063	2,416,381	4,776,173	16,480,819	120,934,338
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	52,863,100	5,381,326	2,562,494	8,929,604	10,607,249	27,444,243	88,976,933
Business receipts	52,665,085	5,126,351	2,546,190	8,779,937	10,468,913	26,635,898	83,895,153
Ordinary income from other partnerships and fiduciaries	15,517	* 57,224	* 532	7,792	* 21,188	* 239,400	2,228,890
Farm net profit	0	0	0	0	0	* 268	* 15,468
Net gain, noncapital assets	27,027	16	21	* 1,006	* 5,070	39,717	935,054
Other income	155,470	197,736	15,750	140,869	112,078	528,960	1,902,369
<b>Total deductions</b>	52,119,697	4,996,674	2,361,307	8,577,124	9,936,165	25,458,257	79,254,307
Cost of good sold [1]	47,299,588	2,987,571	1,501,809	5,544,576	7,388,114	18,636,618	49,822,363
Inventory, beginning of year	427,107	860,070	476,314	1,275,409	1,799,671	1,391,109	449,560
Purchases	28,826,589	2,811,727	1,422,085	5,398,068	6,773,453	16,182,932	35,009,973
Cost of labor	46,812	* 1,940	* 17,933	0	* 46,669	90,265	2,537,480
Additional inventory costs (section 263A)	8,032	7,161	* 7,022	32,247	38,464	89,845	* 166,107
Other costs	18,461,818	200,162	29,570	142,720	488,721	2,486,906	12,363,177
Less: Inventory, end of year	470,769	893,488	451,115	1,303,868	1,758,863	1,604,439	703,932
Salaries and wages	1,447,674	553,408	240,632	893,131	708,900	1,846,742	5,073,266
Guaranteed payments to partners	7,815	62,791	* 17,026	811	110,915	60,688	329,125
Rent paid	264,677	235,384	173,576	395,230	440,168	266,208	1,244,341
Interest paid	214,176	34,624	15,044	52,931	76,939	293,515	1,971,435
Taxes and licenses	1,051,298	102,995	40,896	181,785	127,516	222,178	1,105,995
Bad debts	11,060	9,583	891	11,569	5,983	240,928	90,614
Repairs and maintenance	187,835	21,071	13,448	69,649	30,640	159,670	1,020,445
Depreciation	395,731	29,062	28,671	66,372	71,820	361,366	3,389,185
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	40,574	11,603	* 211	11,013	9,473	45,008	148,983
Employee benefit programs	99,825	28,899	* 8,616	33,890	33,553	147,920	447,567
Net loss from other partnerships and fiduciaries	* 408	* 5,556	0	0	0	200	16,405
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	176	* 64	0	327	* 601	* 600	2,720
Other deductions	1,098,861	914,063	320,487	1,315,840	931,543	3,176,616	14,591,864
<b>Ordinary business income (loss)</b>	743,403	384,653	201,186	352,481	671,084	1,985,986	9,722,626
Net income	750,010	386,609	201,186	352,481	682,578	1,985,986	9,793,240
Loss	* 6,607	* 1,957	0	0	* 11,495	0	70,614
<b>Portfolio income (loss) distributed directly to partners</b>	40,942	13,143	4,683	7,483	56,082	138,566	984,687
Interest income	25,342	5,565	4,674	7,564	45,374	96,171	535,387
Dividend income	972	* 2,359	* 17	* 3	* 1,128	* 629	292,879
Royalties	0	0	0	0	0	* 32,597	* 437
Net short-term capital gain (loss)	* -41	* 334	* -8	-95	* 373	-251	-702
Net long-term capital gain (loss)	14,669	* 4,885	0	10	* 9,208	* 9,420	156,687
<b>Net rental real estate income (loss)</b>	14,037	* 12,384	0	32	* 1,625	* 57	136,217
Net income	16,357	* 12,384	0	123	* 1,625	* 57	136,241
Loss	* 2,321	0	0	90	0	0	24
<b>Other net rental income (loss)</b>	13,270	1,874	0	* 74	* 1,187	20,093	44,310
Net income	13,270	1,874	0	* 74	* 1,187	20,093	50,303
Loss	0	0	0	0	0	0	* 5,993
<b>Total net income [2]</b>	797,024	406,835	205,878	360,155	720,398	2,135,533	10,731,856

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>Number of partnerships</b>	510	736	11,825	* 977	204	* 785	4,110
<b>Number of partners</b>	1,782	20,648	26,174	* 1,955	976,590	* 1,817	22,748
<b>Total assets</b>	1,479,557	6,536,404	4,058,848	* 249,203	92,074,055	* 119,324	4,662,928
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	2,933,203	6,233,133	14,745,487	* 661,145	41,444,437	* 376,297	12,439,275
Business receipts	2,488,525	5,801,875	13,544,963	* 569,900	39,067,858	* 376,189	12,251,713
Ordinary income from other partnerships and fiduciaries	2,040	* 98,199	* 30,782	0	1,785,833	0	* 30,629
Farm net profit	0	183	0	0	0	0	0
Net gain, noncapital assets	* 354,736	* 5,379	67,408	* 12,270	359,685	0	121,939
Other income	87,901	327,497	1,102,335	* 78,975	231,061	* 109	34,994
<b>Total deductions</b>	2,404,895	5,329,651	13,764,087	* 590,847	36,834,977	* 359,452	10,871,615
Cost of good sold [1]	1,171,969	2,033,713	5,683,355	* 141,128	28,724,650	* 30,219	5,946,860
Inventory, beginning of year	* 24,952	* 65,832	22,787	1,221	* 63,003	* 4,893	130,758
Purchases	* 420,571	* 417,506	845,586	0	28,054,767	* 31,151	2,053,391
Cost of labor	* 11,143	* 287,170	787,245	* 33,351	1,922	0	1,094,767
Additional inventory costs (section 263A)	31	0	* 164,101	0	61	0	* 1,379
Other costs	* 765,610	1,347,080	3,892,091	* 107,549	772,245	0	2,868,066
Less: Inventory, end of year	* 50,337	* 83,875	28,456	992	* 167,349	* 5,825	201,501
Salaries and wages	187,078	369,587	1,851,725	* 62,545	475,507	* 79,738	1,482,548
Guaranteed payments to partners	0	* 4,492	131,670	* 22,563	* 23,241	* 1,239	111,805
Rent paid	49,357	61,875	337,094	* 18,642	164,660	* 60,753	160,254
Interest paid	49,695	221,480	137,947	* 8,867	1,316,620	* 4,454	69,812
Taxes and licenses	18,307	95,730	261,600	* 16,804	410,483	* 7,553	152,277
Bad debts	4,594	* 8,675	18,729	* 17,079	12,457	0	15,820
Repairs and maintenance	105,235	111,867	277,566	* 16,260	273,546	* 16,185	97,391
Depreciation	91,807	184,524	413,873	* 26,042	2,338,146	* 11,117	168,703
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 2,943	24,656	11,975	886	48,239	* 2,168	45,582
Employee benefit programs	* 11,996	108,416	57,829	* 4,607	77,224	0	148,560
Net loss from other partnerships and fiduciaries	0	* 190	* 2,345	0	13,255	0	* 354
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	201	35	* 145	0	* 2,218	0	* 17
Other deductions	711,713	2,104,412	4,578,234	* 255,424	2,954,733	* 146,025	2,471,630
<b>Ordinary business income (loss)</b>	528,308	903,482	981,400	* 70,297	4,609,460	* 16,846	1,567,660
Net income	528,308	934,236	981,400	* 70,297	4,633,014	* 16,846	1,569,529
Loss	0	30,755	[3]	0	23,554	0	* 1,869
<b>Portfolio income (loss) distributed directly to partners</b>	8,439	66,042	95,365	* 185	706,392	* 1,429	55,743
Interest income	8,021	66,188	21,876	* 113	351,426	* 322	47,297
Dividend income	* 414	16	* 1,230	60	275,648	* 1,107	* 3,689
Royalties	0	0	0	0	0	0	* 53
Net short-term capital gain (loss)	0	-162	* 632	[3]	513	0	* -548
Net long-term capital gain (loss)	3	0	* 71,627	12	78,805	0	* 5,253
<b>Net rental real estate income (loss)</b>	* 2,976	* 213	* 494	* 7,658	6	0	* 1,358
Net income	* 2,976	* 213	* 494	* 7,658	6	0	* 1,382
Loss	0	0	0	0	0	0	24
<b>Other net rental income (loss)</b>	57	* 20,277	* -5,174	0	* 14,304	* 1,991	* -233
Net income	109	* 20,277	533	0	* 14,304	* 1,991	* 1
Loss	53	0	* 5,707	0	0	0	233
<b>Total net income [2]</b>	539,776	990,176	999,826	* 78,129	5,250,844	* 20,266	1,619,823

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>Number of partnerships</b>	<b>1,520</b>	<b>1,759</b>	<b>16,070</b>	<b>3,792</b>	<b>4,366</b>	<b>353</b>	<b>277</b>
<b>Number of partners</b>	<b>3,517</b>	<b>5,094</b>	<b>61,740</b>	<b>10,283</b>	<b>12,626</b>	<b>12,302</b>	<b>805</b>
<b>Total assets</b>	<b>149,724</b>	<b>11,604,294</b>	<b>476,239,229</b>	<b>22,368,884</b>	<b>26,482,769</b>	<b>45,403,654</b>	<b>641,582</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>1,044,585</b>	<b>9,099,372</b>	<b>197,088,348</b>	<b>14,221,332</b>	<b>12,210,559</b>	<b>24,847,075</b>	<b>602,402</b>
Business receipts	1,043,169	8,750,960	177,604,901	13,528,142	9,848,725	23,517,913	* 561,418
Ordinary income from other partnerships and fiduciaries	0	* 281,406	10,484,416	* 210,324	871,037	282,012	77
Farm net profit	0	* 15,285	0	0	0	0	0
Net gain, noncapital assets	* 27	13,610	928,143	109,710	* 1,446	225,638	0
Other income	* 1,388	38,110	8,070,887	373,156	1,489,351	821,511	* 40,907
<b>Total deductions</b>	<b>971,715</b>	<b>8,127,068</b>	<b>158,793,505</b>	<b>11,777,150</b>	<b>10,959,344</b>	<b>18,774,608</b>	<b>517,658</b>
Cost of good sold [1]	* 588,654	5,501,816	35,279,089	3,897,491	2,849,507	2,407,459	* 168,086
Inventory, beginning of year	0	136,114	2,318,818	331,237	248,351	4,672	5
Purchases	* 324	3,186,677	18,459,874	1,264,266	597,947	40,278	* 13,618
Cost of labor	* 164,539	157,344	783,265	381,342	* 106,461	* 21,746	* 4,937
Additional inventory costs (section 263A)	0	534	296,608	20,347	6,105	4	0
Other costs	* 423,791	2,186,745	16,184,668	2,258,414	2,189,510	2,345,499	* 149,525
Less: Inventory, end of year	0	165,597	2,764,143	358,115	298,867	4,741	0
Salaries and wages	* 92,621	471,917	17,005,462	2,435,642	1,012,511	2,222,326	* 54,773
Guaranteed payments to partners	* 24,302	* 9,813	322,473	84,932	93,078	* 14,920	* 15,760
Rent paid	15,860	375,847	6,498,082	202,794	284,480	255,318	* 5,776
Interest paid	* 2,720	159,839	6,318,366	184,340	90,295	578,338	* 1,691
Taxes and licenses	9,447	133,793	3,068,466	247,853	98,319	209,964	* 4,284
Bad debts	* 646	12,615	2,129,528	154,081	37,591	139,776	* 6,095
Repairs and maintenance	5,660	116,735	1,646,421	72,523	68,743	112,179	* 1,447
Depreciation	6,620	148,352	13,746,358	201,830	368,602	960,810	* 6,877
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 1,181	11,354	819,413	65,541	3,284	87,262	* 2,150
Employee benefit programs	* 1,061	37,874	1,177,149	236,468	55,607	157,369	* 5,780
Net loss from other partnerships and fiduciaries	0	* 261	534,115	* 413	* 269,831	* 13,630	* 119
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	0	* 104	43,281	* 704	96	* 5,475	3
Other deductions	222,945	1,146,748	70,205,301	3,992,539	5,727,399	11,609,783	244,817
<b>Ordinary business income (loss)</b>	<b>72,869</b>	<b>972,304</b>	<b>38,294,843</b>	<b>2,444,181</b>	<b>1,251,215</b>	<b>6,072,467</b>	<b>84,745</b>
Net income	72,869	986,740	39,250,170	2,447,730	1,900,240	6,074,895	* 84,888
Loss	0	* 14,436	955,327	* 3,549	649,025	* 2,428	143
<b>Portfolio income (loss) distributed directly to partners</b>	<b>* 224</b>	<b>50,868</b>	<b>10,916,938</b>	<b>1,011,693</b>	<b>2,264,622</b>	<b>1,039,548</b>	<b>1,755</b>
Interest income	* 18	40,127	4,331,570	125,349	189,459	304,161	1,755
Dividend income	* 206	10,509	294,348	3,686	122,228	* 3,377	0
Royalties	0	384	1,241,724	98,984	821,105	761	0
Net short-term capital gain (loss)	0	* -1,137	47,613	* 92	* 11,331	* 3,422	0
Net long-term capital gain (loss)	0	* 987	5,001,683	783,581	1,120,499	727,826	0
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>123,511</b>	<b>28,985</b>	<b>* 5,492</b>	<b>* 7,371</b>	<b>* 965</b>	<b>0</b>
Net income	0	123,511	29,311	* 5,663	* 7,523	* 967	0
Loss	0	0	* 326	* 171	* 152	3	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>* 13,087</b>	<b>373,657</b>	<b>* 21,976</b>	<b>* 4,282</b>	<b>* 2,372</b>	<b>* 314</b>
Net income	0	* 13,087	447,858	* 21,976	* 4,282	* 2,375	* 314
Loss	0	0	* 74,200	0	[3]	3	0
<b>Total net income [2]</b>	<b>73,094</b>	<b>1,159,922</b>	<b>44,565,127</b>	<b>2,699,669</b>	<b>2,395,660</b>	<b>6,384,103</b>	<b>86,814</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Internet service providers, web search portals, and data processing services	Other information services	Total	Depository credit intermediation	Non depository credit intermediation	Activities related to credit intermediation
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
<b>Number of partnerships</b>	<b>2,950</b>	<b>3,254</b>	<b>1,077</b>	<b>214,813</b>	<b>41</b>	<b>5,839</b>	<b>1,277</b>
<b>Number of partners</b>	<b>14,707</b>	<b>7,674</b>	<b>3,342</b>	<b>2,725,859</b>	<b>357</b>	<b>39,572</b>	<b>5,530</b>
<b>Total assets</b>	<b>374,694,338</b>	<b>2,722,512</b>	<b>3,925,489</b>	<b>7,913,029,328</b>	<b>27,123,766</b>	<b>217,902,265</b>	<b>31,725,762</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>134,037,240</b>	<b>4,543,807</b>	<b>6,625,934</b>	<b>305,932,705</b>	<b>2,031,504</b>	<b>31,183,059</b>	<b>6,137,454</b>
Business receipts	119,065,623	4,533,620	6,549,460	144,341,589	1,579,846	13,935,153	5,127,626
Ordinary income from other partnerships and fiduciaries	9,072,498	* 4,024	* 44,443	25,779,636	* 400	294,991	* 223,840
Farm net profit	0	0	0	* 31,731	0	0	0
Net gain, noncapital assets	579,709	* 332	11,308	2,689,323	0	87,249	4
Other income	5,319,410	5,830	20,723	133,090,426	* 451,259	16,865,667	785,983
<b>Total deductions</b>	<b>109,301,911</b>	<b>2,940,397</b>	<b>4,522,438</b>	<b>215,105,532</b>	<b>1,522,704</b>	<b>20,341,384</b>	<b>3,871,504</b>
Cost of good sold [1]	24,806,455	616,117	533,975	36,571,475	* 20,388	4,338,164	* 253,924
Inventory, beginning of year	1,698,224	* 35,991	338	11,153,773	* 4,018	* 233,427	* 62,525
Purchases	16,282,362	96,609	* 164,793	19,673,994	4	3,351,414	* 26,931
Cost of labor	125,214	* 28,502	* 115,063	411,446	* 10,928	* 7,671	* 398
Additional inventory costs (section 263A)	212,216	* 20,012	* 37,924	350,402	0	* 4,008	0
Other costs	8,551,325	472,100	218,295	15,960,947	* 8,407	1,029,657	* 209,541
Less: Inventory, end of year	2,062,887	* 37,097	* 2,437	10,979,087	* 2,968	* 288,013	* 45,470
Salaries and wages	9,267,263	741,425	1,271,523	31,681,283	* 382,733	2,048,549	667,457
Guaranteed payments to partners	11,389	70,127	* 32,267	4,448,440	6,918	125,133	* 85,171
Rent paid	5,415,418	153,037	181,260	2,507,444	* 43,181	231,210	123,900
Interest paid	5,400,524	15,720	47,460	62,078,026	664,809	4,538,087	278,034
Taxes and licenses	2,289,178	56,628	162,240	2,188,613	15,644	165,308	62,854
Bad debts	1,783,590	* 2,139	* 6,255	3,827,465	* 8,139	3,432,212	* 10,271
Repairs and maintenance	1,235,575	47,436	108,518	287,083	* 1,884	22,262	41,285
Depreciation	11,807,506	136,838	263,895	1,028,955	* 10,595	133,805	43,212
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	555,775	* 63,905	* 41,498	733,601	* 4,057	18,895	* 16,026
Employee benefit programs	616,136	37,431	68,357	1,284,968	* 20,549	110,195	57,831
Net loss from other partnerships and fiduciaries	249,688	* 433	0	2,729,742	* 27	5,943	0
Farm net loss	0	0	0	36,527	0	0	0
Net loss, noncapital assets	36,468	504	33	157,987	0	12,415	294
Other deductions	45,826,946	998,659	1,805,158	65,543,921	343,780	5,159,206	2,231,245
<b>Ordinary business income (loss)</b>	<b>24,735,329</b>	<b>1,603,410</b>	<b>2,103,496</b>	<b>90,827,174</b>	<b>508,801</b>	<b>10,841,675</b>	<b>2,265,950</b>
Net income	25,028,783	1,609,536	2,104,098	95,987,838	508,801	11,051,725	2,266,206
Loss	* 293,454	* 6,126	602	5,160,664	0	210,049	* 257
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,200,009</b>	<b>122,967</b>	<b>276,345</b>	<b>521,459,477</b>	<b>111,126</b>	<b>3,432,041</b>	<b>333,581</b>
Interest income	3,622,207	26,629	62,009	143,867,484	* 97,044	2,316,218	121,803
Dividend income	154,827	* 8,411	* 1,820	66,406,264	* 5,225	204,594	* 3,702
Royalties	320,672	0	202	1,861,076	0	* 200	0
Net short-term capital gain (loss)	* 32,748	0	* 20	46,698,316	271	69,737	* 7,199
Net long-term capital gain (loss)	2,069,554	87,927	* 212,295	262,626,337	8,585	841,292	* 200,876
<b>Net rental real estate income (loss)</b>	<b>* 7,796</b>	<b>* 7,361</b>	<b>0</b>	<b>847,452</b>	<b>-315</b>	<b>24,331</b>	<b>* 1,219</b>
Net income	* 7,796	* 7,361	0	1,922,321	0	29,680	* 1,219
Loss	0	0	0	1,074,869	315	5,349	0
<b>Other net rental income (loss)</b>	<b>335,524</b>	<b>0</b>	<b>* 9,191</b>	<b>51,419</b>	<b>* 1,319</b>	<b>* 4,052</b>	<b>0</b>
Net income	409,721	0	* 9,191	180,865	* 1,319	* 4,615	0
Loss	* 74,197	0	0	129,446	0	* 563	0
<b>Total net income [2]</b>	<b>29,176,355</b>	<b>1,645,811</b>	<b>2,176,717</b>	<b>303,860,868</b>	<b>612,073</b>	<b>13,391,070</b>	<b>2,392,673</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing	
	Securities, commodity contracts, and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
				(85)	(86)	(87)	
<b>Number of partnerships</b>	<b>165,208</b>	<b>4,611</b>	<b>160,597</b>	<b>9,311</b>	<b>33,136</b>	<b>722,087</b>	<b>699,094</b>
<b>Number of partners</b>	<b>2,299,906</b>	<b>192,806</b>	<b>2,107,100</b>	<b>32,836</b>	<b>347,658</b>	<b>3,587,259</b>	<b>3,503,342</b>
<b>Total assets</b>	<b>6,630,078,492</b>	<b>1,329,587,222</b>	<b>5,300,491,271</b>	<b>22,199,366</b>	<b>983,999,677</b>	<b>2,081,166,031</b>	<b>2,008,754,320</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>236,047,483</b>	<b>98,750,984</b>	<b>137,296,500</b>	<b>18,276,455</b>	<b>12,256,750</b>	<b>152,413,961</b>	<b>134,775,323</b>
Business receipts	100,222,825	39,685,976	60,536,849	17,547,072	5,929,069	126,115,556	110,727,785
Ordinary income from other partnerships and fiduciaries	22,627,794	806,415	21,821,378	* 51,572	2,581,039	11,487,332	11,420,051
Farm net profit	* 30,069	0	* 30,069	0	* 1,662	57,750	57,750
Net gain, noncapital assets	2,395,582	134,641	2,260,941	* 451	206,037	3,192,382	2,212,500
Other income	110,771,214	58,123,951	52,647,263	677,360	3,538,943	11,560,941	10,357,237
<b>Total deductions</b>	<b>165,852,532</b>	<b>90,212,079</b>	<b>75,640,454</b>	<b>15,011,114</b>	<b>8,506,293</b>	<b>115,909,463</b>	<b>102,632,014</b>
Cost of good sold [1]	28,306,337	14,235,857	14,070,481	2,889,872	762,789	68,971,387	64,743,685
Inventory, beginning of year	10,767,872	572,085	10,195,788	8,784	* 77,146	17,896,583	17,682,600
Purchases	15,260,433	3,919,706	11,340,727	* 465,616	* 569,596	28,748,767	26,734,815
Cost of labor	376,252	455	375,797	* 8,288	7,910	1,167,134	738,819
Additional inventory costs (section 263A)	144,097	* 7,257	* 136,840	* 112,800	* 89,497	2,303,548	2,277,076
Other costs	12,260,290	10,415,522	1,844,768	2,301,110	* 151,942	39,197,161	37,174,795
Less: Inventory, end of year	10,502,607	679,168	9,823,439	* 6,726	* 133,302	20,733,109	20,251,564
Salaries and wages	25,648,764	12,268,996	13,379,768	2,420,356	513,425	9,950,858	8,231,642
Guaranteed payments to partners	3,812,377	979,373	2,833,005	286,210	132,631	1,609,657	1,497,179
Rent paid	1,697,813	691,862	1,005,951	346,075	65,265	1,656,046	1,178,925
Interest paid	52,429,051	39,218,214	13,210,837	70,918	4,097,128	4,000,204	3,146,294
Taxes and licenses	1,698,850	740,443	958,407	191,534	54,422	1,533,557	1,269,640
Bad debts	120,386	19,578	100,808	13,205	243,252	245,357	178,651
Repairs and maintenance	184,302	91,401	92,900	26,186	11,164	615,138	436,052
Depreciation	695,720	265,050	430,670	103,131	42,494	3,836,332	1,100,621
Depletion	0	0	0	0	0	* 3,805	* 3,805
Retirement plans, etc.	612,974	300,494	312,480	75,059	6,591	149,066	106,424
Employee benefit programs	935,610	462,612	472,998	132,799	27,983	492,756	288,808
Net loss from other partnerships and fiduciaries	2,418,678	41,009	2,377,669	* 61,866	243,228	954,247	935,527
Farm net loss	22,362	0	22,362	0	* 14,165	18,288	18,288
Net loss, noncapital assets	144,001	* 3,604	140,398	* 88	* 1,188	27,125	26,591
Other deductions	47,125,308	20,893,588	26,231,720	8,393,814	2,290,569	21,845,639	19,469,882
<b>Ordinary business income (loss)</b>	<b>70,194,951</b>	<b>8,538,905</b>	<b>61,656,046</b>	<b>3,265,341</b>	<b>3,750,456</b>	<b>36,504,498</b>	<b>32,143,309</b>
Net income	74,529,179	9,441,461	65,087,718	3,340,249	4,291,678	38,842,258	34,246,698
Loss	4,334,228	902,556	3,431,672	* 74,908	541,222	2,337,760	2,103,390
<b>Portfolio income (loss) distributed directly to partners</b>	<b>447,822,244</b>	<b>10,682,579</b>	<b>437,139,666</b>	<b>816,736</b>	<b>68,943,748</b>	<b>51,013,371</b>	<b>49,160,251</b>
Interest income	118,655,434	3,780,123	114,875,311	523,443	22,153,542	15,623,613	14,356,191
Dividend income	56,894,712	3,807,761	53,086,951	29,432	9,268,599	6,320,812	6,301,114
Royalties	1,582,480	6,745	1,575,735	0	278,396	976,148	548,434
Net short-term capital gain (loss)	42,464,077	1,043,690	41,420,387	-1,248	4,158,280	563,626	560,719
Net long-term capital gain (loss)	228,225,542	2,044,260	226,181,282	265,109	33,084,932	27,529,173	27,393,794
<b>Net rental real estate income (loss)</b>	<b>428,500</b>	<b>2,595</b>	<b>425,905</b>	<b>* 6,887</b>	<b>386,831</b>	<b>80,820,178</b>	<b>80,446,170</b>
Net income	1,370,051	21,277	1,348,774	* 7,294	514,077	83,617,736	83,242,248
Loss	941,550	18,682	922,869	* 407	127,247	2,797,558	2,796,078
<b>Other net rental income (loss)</b>	<b>42,036</b>	<b>-591</b>	<b>42,627</b>	<b>0</b>	<b>4,012</b>	<b>3,862,936</b>	<b>520,087</b>
Net income	148,096	* 5	148,091	0	26,835	4,192,239	618,824
Loss	106,060	* 596	105,464	0	22,823	329,303	98,737
<b>Total net income [2]</b>	<b>247,798,113</b>	<b>16,135,539</b>	<b>231,662,575</b>	<b>3,825,103</b>	<b>35,841,836</b>	<b>144,108,185</b>	<b>134,315,304</b>

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
<b>Number of partnerships</b>	167,517	324,047	9,787	53,714	144,029	22,385	608
<b>Number of partners</b>	791,862	1,459,330	62,863	395,233	794,056	82,072	1,845
<b>Total assets</b>	387,801,682	947,815,407	33,131,742	105,612,580	534,392,909	61,837,215	10,574,496
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,802,647</b>	<b>11,401,051</b>	<b>364,240</b>	<b>3,762,471</b>	<b>109,444,914</b>	<b>15,450,183</b>	<b>2,188,456</b>
Business receipts	7,587,070	7,796,614	346,058	2,804,011	92,194,031	13,578,984	* 1,808,786
Ordinary income from other partnerships and fiduciaries	891,500	1,441,904	* 564	191,706	8,894,377	48,991	* 18,290
Farm net profit	* 22,500	4,326	0	* 14,862	* 16,062	0	0
Net gain, noncapital assets	760,799	642,815	* 15,961	69,888	723,037	906,385	* 73,498
Other income	540,777	1,515,392	* 1,657	682,004	7,617,408	915,823	* 287,882
<b>Total deductions</b>	<b>7,632,184</b>	<b>7,399,350</b>	<b>270,030</b>	<b>3,003,207</b>	<b>84,327,243</b>	<b>12,921,057</b>	<b>356,392</b>
Cost of good sold [1]	4,648,810	3,100,654	49,842	1,276,339	55,668,041	4,227,702	0
Inventory, beginning of year	876,429	867,479	53,650	* 247,597	15,637,445	213,983	0
Purchases	1,874,595	990,561	33,785	808,378	23,027,496	2,013,952	0
Cost of labor	0	* 48,850	* 519	* 91,872	597,578	428,315	0
Additional inventory costs (section 263A)	* 177,783	* 269,788	* 67	* 117,454	1,711,985	* 26,472	0
Other costs	3,413,427	1,562,224	* 522	253,392	31,945,230	2,022,366	0
Less: Inventory, end of year	1,833,988	638,247	38,702	259,139	17,481,488	481,545	0
Salaries and wages	576,080	604,531	* 14,372	366,800	6,669,860	1,702,169	* 17,047
Guaranteed payments to partners	13,142	104,940	* 1,706	68,594	1,308,797	30,955	* 81,523
Rent paid	35,899	89,332	* 362	102,689	950,643	475,047	* 2,074
Interest paid	381,887	402,825	* 44,743	372,125	1,944,714	847,113	* 6,797
Taxes and licenses	122,633	198,096	17,144	60,715	871,051	260,649	3,269
Bad debts	* 4,485	25,714	* 135	* 1,969	146,348	63,088	* 3,618
Repairs and maintenance	40,749	84,202	* 5,011	33,626	272,465	179,017	* 68
Depreciation	101,156	310,817	16,845	93,185	578,618	2,735,232	* 480
Depletion	0	0	0	* 3,805	0	0	0
Retirement plans, etc.	* 235	* 4,461	0	* 5,164	96,565	41,824	* 818
Employee benefit programs	12,743	28,106	0	8,011	239,948	203,399	* 549
Net loss from other partnerships and fiduciaries	93,042	253,577	* 721	9,656	578,531	* 1,846	* 16,874
Farm net loss	0	* 4,012	0	* 5,982	* 8,294	0	0
Net loss, noncapital assets	* 7,274	* 2,078	0	* 12,570	4,670	* 534	1
Other deductions	1,594,051	2,186,006	119,148	581,978	14,988,699	2,152,482	223,275
<b>Ordinary business income (loss)</b>	<b>2,170,463</b>	<b>4,001,701</b>	<b>94,210</b>	<b>759,264</b>	<b>25,117,670</b>	<b>2,529,126</b>	<b>1,832,063</b>
Net income	2,581,892	4,587,704	100,074	849,082	26,127,946	2,724,226	1,871,333
Loss	411,429	586,003	5,864	89,818	1,010,276	195,100	39,270
<b>Portfolio income (loss) distributed directly to partners</b>	<b>5,772,111</b>	<b>10,136,802</b>	<b>146,178</b>	<b>2,675,581</b>	<b>30,429,580</b>	<b>1,259,650</b>	<b>593,470</b>
Interest income	2,690,443	4,183,917	56,698	642,449	6,782,683	1,142,626	124,797
Dividend income	780,034	911,197	17,281	188,864	4,403,736	19,683	* 15
Royalties	* 40,617	51,368	* 3,002	190,852	262,595	[3]	* 427,714
Net short-term capital gain (loss)	-9,328	345,680	* -1,997	-3,480	229,844	* 2,907	0
Net long-term capital gain (loss)	2,270,344	4,644,639	* 71,193	1,656,895	18,750,722	94,435	* 40,944
<b>Net rental real estate income (loss)</b>	<b>19,236,677</b>	<b>48,481,673</b>	<b>1,401,623</b>	<b>4,777,133</b>	<b>6,549,064</b>	<b>369,519</b>	<b>* 4,490</b>
Net income	19,779,125	49,097,838	1,402,207	4,911,090	8,051,988	370,999	* 4,490
Loss	542,448	616,165	* 584	133,958	1,502,924	* 1,479	0
<b>Other net rental income (loss)</b>	<b>-49,472</b>	<b>436,434</b>	<b>* 5,817</b>	<b>81,700</b>	<b>45,607</b>	<b>3,281,020</b>	<b>* 61,829</b>
Net income	* 4,599	439,464	* 10,009	83,215	81,537	3,511,585	* 61,829
Loss	* 54,070	* 3,030	* 4,192	* 1,515	35,930	230,566	0
<b>Total net income [2]</b>	<b>24,868,762</b>	<b>58,066,292</b>	<b>1,578,632</b>	<b>6,640,263</b>	<b>43,161,356</b>	<b>7,341,973</b>	<b>2,450,907</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services						
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services
	(99)	(100)	(101)	(102)	(103)	(104)	Total (105)
<b>Number of partnerships</b>	<b>118,034</b>	<b>21,761</b>	<b>16,284</b>	<b>13,257</b>	<b>4,301</b>	<b>15,417</b>	<b>47,014</b>
<b>Number of partners</b>	<b>422,035</b>	<b>140,847</b>	<b>63,227</b>	<b>31,293</b>	<b>9,739</b>	<b>39,333</b>	<b>137,596</b>
<b>Total assets</b>	<b>131,158,681</b>	<b>29,473,395</b>	<b>14,374,581</b>	<b>6,704,171</b>	<b>324,619</b>	<b>6,511,975</b>	<b>73,769,939</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>296,233,299</b>	<b>120,729,958</b>	<b>45,526,147</b>	<b>19,098,741</b>	<b>1,297,767</b>	<b>13,473,967</b>	<b>96,106,719</b>
Business receipts	282,626,495	119,202,341	45,182,252	17,092,310	1,282,384	13,076,461	86,790,746
Ordinary income from other partnerships and fiduciaries	3,905,720	142,616	119,316	110,195	0	123,064	3,410,529
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	129,167	5,007	1,591	12,764	* 30	* 82,002	27,774
Other income	9,571,916	1,379,994	222,988	1,883,472	* 15,353	192,440	5,877,669
<b>Total deductions</b>	<b>217,830,850</b>	<b>75,211,321</b>	<b>35,219,648</b>	<b>15,732,247</b>	<b>1,030,763</b>	<b>11,098,895</b>	<b>79,537,976</b>
Cost of good sold [1]	44,545,925	1,407,952	772,676	6,176,639	605,138	4,127,101	31,456,419
Inventory, beginning of year	424,533	* 1,993	0	* 43,570	* 43,077	14,147	321,746
Purchases	15,742,327	* 82,647	* 3,233	462,235	387,368	1,151,750	13,655,095
Cost of labor	5,326,990	* 181,532	406,532	1,212,310	* 43,810	1,085,343	2,397,464
Additional inventory costs (section 263A)	543,182	0	* 32,852	* 52,268	* 6,120	* 122,233	* 329,708
Other costs	23,477,810	1,143,662	330,059	4,341,007	* 168,982	1,833,004	15,661,096
Less: Inventory, end of year	1,113,046	* 1,882	0	* 33,295	* 44,219	88,892	944,757
Salaries and wages	67,851,283	33,885,676	14,034,209	3,246,650	84,295	2,234,058	14,366,395
Guaranteed payments to partners	12,672,677	6,282,792	2,857,666	628,495	* 43,665	404,688	2,455,371
Rent paid	11,108,834	7,268,134	1,649,968	424,147	37,519	249,334	1,479,732
Interest paid	1,415,556	366,922	278,928	56,697	5,056	144,866	563,087
Taxes and licenses	5,974,000	2,970,056	1,231,376	292,301	13,340	193,899	1,273,027
Bad debts	353,387	122,200	12,644	22,847	* 1,786	8,749	185,161
Repairs and maintenance	1,251,025	558,811	136,595	193,856	4,584	75,676	281,503
Depreciation	2,324,427	1,143,544	285,804	159,254	5,079	137,799	592,946
Depletion	294	0	0	0	0	0	294
Retirement plans, etc.	3,373,812	1,371,360	1,176,646	112,958	* 2,100	39,497	671,251
Employee benefit programs	3,939,300	1,796,550	565,084	380,871	* 6,867	189,088	1,000,840
Net loss from other partnerships and fiduciaries	88,595	12,083	9,037	* 1,028	0	0	66,447
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	77,110	43,432	2,255	* 122	* 1,872	19,876	9,553
Other deductions	62,854,627	17,981,810	12,206,759	4,036,383	219,462	3,274,263	25,135,950
<b>Ordinary business income (loss)</b>	<b>78,402,449</b>	<b>45,518,637</b>	<b>10,306,499</b>	<b>3,366,495</b>	<b>267,003</b>	<b>2,375,072</b>	<b>16,568,743</b>
Net income	78,812,663	45,524,463	10,417,904	3,378,388	267,003	2,451,563	16,773,343
Loss	410,215	* 5,826	* 111,405	* 11,894	0	* 76,490	204,600
<b>Portfolio income (loss) distributed directly to partners</b>	<b>7,539,592</b>	<b>431,041</b>	<b>199,965</b>	<b>128,686</b>	<b>* 1,375</b>	<b>464,512</b>	<b>6,314,014</b>
Interest income	1,714,673	234,748	193,595	47,507	* 1,340	41,547	1,195,937
Dividend income	456,642	32,448	5,440	1,998	* 5	89,528	327,223
Royalties	1,533,363	728	* 112	* 24,135	* 30	0	1,508,359
Net short-term capital gain (loss)	74,231	9,175	-7,835	* 307	0	* 279	72,306
Net long-term capital gain (loss)	3,760,682	153,942	8,654	* 54,739	0	* 333,158	3,210,189
<b>Net rental real estate income (loss)</b>	<b>29,861</b>	<b>21,486</b>	<b>* 4,434</b>	<b>* 209</b>	<b>0</b>	<b>* -2,045</b>	<b>5,777</b>
Net income	67,474	35,164	* 4,435	* 437	0	0	27,438
Loss	37,613	13,678	1	* 228	0	* 2,045	21,661
<b>Other net rental income (loss)</b>	<b>131,721</b>	<b>* 1,438</b>	<b>113,556</b>	<b>* 3,666</b>	<b>0</b>	<b>95</b>	<b>12,967</b>
Net income	131,901	* 1,444	113,556	* 3,666	0	95	* 13,141
Loss	180	6	0	0	0	0	174
<b>Total net income [2]</b>	<b>82,268,710</b>	<b>45,809,485</b>	<b>10,623,634</b>	<b>3,444,010</b>	<b>268,378</b>	<b>2,504,197</b>	<b>19,619,005</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued				Total	Administrative and support services	Waste management and remediation services
	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services				
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>Number of partnerships</b>	<b>23,085</b>	<b>4,491</b>	<b>19,438</b>	<b>16,975</b>	<b>36,098</b>	<b>33,532</b>	<b>2,566</b>
<b>Number of partners</b>	<b>68,916</b>	<b>12,972</b>	<b>55,708</b>	<b>485,249</b>	<b>89,194</b>	<b>82,485</b>	<b>6,709</b>
<b>Total assets</b>	<b>31,203,825</b>	<b>13,507,280</b>	<b>29,058,835</b>	<b>296,953,285</b>	<b>28,280,349</b>	<b>22,062,761</b>	<b>6,217,589</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>41,975,240</b>	<b>17,313,029</b>	<b>36,818,449</b>	<b>30,192,126</b>	<b>55,692,728</b>	<b>48,524,347</b>	<b>7,168,380</b>
Business receipts	37,081,296	16,538,007	33,171,443	15,109,924	53,316,771	46,357,262	6,959,508
Ordinary income from other partnerships and fiduciaries	2,355,835	13,081	1,041,614	13,081,322	415,978	415,910	68
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	22,400	589	4,785	124,014	27,293	18,389	8,904
Other income	2,515,709	761,353	2,600,608	1,876,866	1,932,687	1,732,786	199,901
<b>Total deductions</b>	<b>33,282,622</b>	<b>14,257,392</b>	<b>31,997,962</b>	<b>16,615,357</b>	<b>49,075,340</b>	<b>42,915,609</b>	<b>6,159,731</b>
Cost of good sold [1]	8,260,084	7,113,300	16,083,035	8,564,262	21,254,537	17,798,692	3,455,844
Inventory, beginning of year	234,749	* 15,021	71,976	960,777	300,467	268,628	31,839
Purchases	2,167,389	1,975,760	9,511,945	6,763,796	4,382,460	4,051,453	331,007
Cost of labor	1,600,218	137,838	659,409	397,632	8,554,350	7,952,101	602,249
Additional inventory costs (section 263A)	* 27,268	* 104,476	* 197,964	10,321	251,951	213,221	* 38,730
Other costs	4,362,445	4,882,937	6,415,714	1,280,603	8,051,427	5,566,953	2,484,474
Less: Inventory, end of year	131,985	* 38,801	773,972	905,176	286,119	253,664	32,455
Salaries and wages	7,954,762	2,155,550	4,256,083	1,977,119	11,955,017	11,339,470	615,547
Guaranteed payments to partners	1,690,087	362,447	402,838	255,929	543,027	509,862	* 33,166
Rent paid	624,678	295,250	559,804	266,659	932,654	818,957	113,697
Interest paid	325,957	93,411	143,719	1,092,338	647,262	457,936	189,326
Taxes and licenses	704,927	217,929	350,171	257,725	1,079,572	982,924	96,648
Bad debts	22,292	113,233	49,636	64,993	200,546	193,279	7,267
Repairs and maintenance	77,948	81,751	121,804	80,138	279,285	165,202	114,083
Depreciation	260,972	122,033	209,942	256,150	631,438	408,275	223,163
Depletion	294	0	[3]	73	2,471	0	2,471
Retirement plans, etc.	403,970	46,258	221,023	63,627	123,588	110,183	13,405
Employee benefit programs	550,250	134,344	316,246	111,304	1,724,897	1,687,347	37,551
Net loss from other partnerships and fiduciaries	45,956	* 7,372	13,119	395,493	39,407	31,254	* 8,153
Farm net loss	0	0	0	* 4,452	0	0	0
Net loss, noncapital assets	4,106	871	4,576	814	3,691	3,591	100
Other deductions	12,356,338	3,513,644	9,265,968	3,224,280	9,657,947	8,408,636	1,249,311
<b>Ordinary business income (loss)</b>	<b>8,692,619</b>	<b>3,055,637</b>	<b>4,820,487</b>	<b>13,576,768</b>	<b>6,617,388</b>	<b>5,608,738</b>	<b>1,008,649</b>
Net income	8,837,004	3,055,879	4,880,459	14,368,475	6,649,775	5,630,446	1,019,329
Loss	144,385	242	59,973	791,707	32,388	21,708	* 10,680
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,084,850</b>	<b>173,726</b>	<b>2,055,437</b>	<b>23,893,932</b>	<b>904,926</b>	<b>807,062</b>	<b>97,864</b>
Interest income	477,438	156,932	561,567	5,496,868	247,336	154,962	92,374
Dividend income	198,021	3,227	125,976	4,095,265	122,567	122,536	32
Royalties	781,380	10,854	716,124	268,109	* 980	* 833	* 146
Net short-term capital gain (loss)	55,969	* 1,422	14,915	415,373	2,117	2,117	0
Net long-term capital gain (loss)	2,572,042	1,291	636,856	13,618,316	531,926	526,614	* 5,312
<b>Net rental real estate income (loss)</b>	<b>4,823</b>	<b>* 684</b>	<b>269</b>	<b>386,653</b>	<b>24,975</b>	<b>24,766</b>	<b>209</b>
Net income	21,495	* 714	* 5,228	673,066	25,918	25,708	209
Loss	16,671	30	* 4,959	286,413	* 942	* 942	0
<b>Other net rental income (loss)</b>	<b>942</b>	<b>0</b>	<b>* 12,025</b>	<b>164,997</b>	<b>* 1,868</b>	<b>* 1,601</b>	<b>* 266</b>
Net income	* 1,063	0	* 12,077	174,491	* 1,868	* 1,601	* 266
Loss	* 121	0	* 52	9,493	0	0	0
<b>Total net income [2]</b>	<b>10,155,223</b>	<b>3,227,335</b>	<b>6,236,448</b>	<b>23,988,661</b>	<b>7,015,114</b>	<b>5,913,436</b>	<b>1,101,677</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Educational services	Health care and social assistance					
		Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>5,486</b>	<b>39,807</b>	<b>13,772</b>	<b>8,549</b>	<b>3,483</b>	<b>2,698</b>	<b>1,595</b>
<b>Number of partners</b>	<b>13,897</b>	<b>185,222</b>	<b>60,144</b>	<b>22,280</b>	<b>39,105</b>	<b>17,023</b>	<b>4,653</b>
<b>Total assets</b>	<b>1,905,841</b>	<b>56,898,197</b>	<b>6,217,187</b>	<b>1,115,033</b>	<b>9,247,006</b>	<b>4,617,452</b>	<b>1,203,174</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,394,535</b>	<b>120,062,276</b>	<b>42,307,124</b>	<b>5,164,840</b>	<b>16,095,129</b>	<b>9,548,724</b>	<b>3,189,902</b>
Business receipts	3,150,489	112,193,386	36,897,539	5,066,642	15,316,667	9,090,458	3,133,734
Ordinary income from other partnerships and fiduciaries	* 60,453	1,451,298	513,824	* 36,890	357,757	269,297	* 4,995
Farm net profit	0	* 1,126	0	0	0	* 1,126	0
Net gain, noncapital assets	* 565	106,535	6,343	* 3,133	33,602	2,721	* 5,750
Other income	183,028	6,309,931	4,889,418	58,175	387,103	185,121	45,423
<b>Total deductions</b>	<b>2,744,126</b>	<b>96,193,364</b>	<b>30,996,009</b>	<b>4,025,695</b>	<b>12,052,398</b>	<b>7,200,467</b>	<b>2,858,279</b>
Cost of good sold [1]	695,824	6,662,168	1,376,247	617,729	1,306,775	876,252	619,372
Inventory, beginning of year	15,775	289,552	11,595	30,066	171,408	33,186	15,279
Purchases	96,409	1,800,906	187,030	303,691	498,415	222,578	202,347
Cost of labor	257,809	1,284,498	227,154	* 67,821	126,103	158,351	* 174,927
Additional inventory costs (section 263A)	0	157,360	* 42,397	0	* 10,434	* 1,498	* 60,241
Other costs	347,368	3,371,047	921,131	246,557	614,588	496,202	* 183,747
Less: Inventory, end of year	21,537	241,195	13,061	30,406	114,173	35,564	17,168
Salaries and wages	673,817	26,336,566	9,571,865	1,124,823	2,524,485	1,438,545	1,208,932
Guaranteed payments to partners	41,698	4,391,604	3,557,435	225,343	233,751	168,533	41,581
Rent paid	142,561	4,571,905	1,539,619	261,950	595,120	422,993	70,283
Interest paid	31,162	1,411,788	150,851	15,523	140,833	124,919	13,478
Taxes and licenses	57,327	3,058,203	766,093	112,759	278,416	182,302	103,140
Bad debts	3,696	1,249,919	57,059	* 2,961	238,974	93,594	13,431
Repairs and maintenance	21,682	1,384,542	279,439	22,669	214,285	217,560	14,674
Depreciation	36,639	2,335,222	340,023	34,850	409,856	370,578	40,993
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	8,728	639,119	477,917	15,222	39,238	47,347	7,316
Employee benefit programs	24,105	2,345,417	942,990	26,412	215,575	118,114	55,400
Net loss from other partnerships and fiduciaries	6,731	22,021	2,265	* 219	* 783	* 2,039	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 20	25,728	* 4,745	0	* 10,284	5,325	* 207
Other deductions	1,000,137	41,759,163	11,929,461	1,565,237	5,844,022	3,132,366	669,473
<b>Ordinary business income (loss)</b>	<b>650,408</b>	<b>23,868,912</b>	<b>11,311,114</b>	<b>1,139,145</b>	<b>4,042,731</b>	<b>2,348,257</b>	<b>331,623</b>
Net income	650,408	23,987,027	11,317,076	1,139,145	4,042,961	2,350,614	331,623
Loss	0	118,115	5,961	0	* 230	* 2,356	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>41,798</b>	<b>1,291,002</b>	<b>182,170</b>	<b>10,856</b>	<b>333,827</b>	<b>87,710</b>	<b>3,052</b>
Interest income	25,279	370,375	42,757	3,273	55,423	35,648	3,009
Dividend income	* 8,562	19,888	6,340	* 953	* 1,927	* 978	* 11
Royalties	0	[3]	0	0	0	0	0
Net short-term capital gain (loss)	* -70	-1,377	506	* -217	* 2,251	* -5,212	* 2
Net long-term capital gain (loss)	* 8,027	902,115	132,567	* 6,846	274,225	* 56,297	* 30
<b>Net rental real estate income (loss)</b>	<b>* 179</b>	<b>58,469</b>	<b>23,893</b>	<b>* 974</b>	<b>* 3,563</b>	<b>* 1,954</b>	<b>0</b>
Net income	* 179	105,133	24,260	* 974	* 3,563	* 2,127	0
Loss	0	46,664	* 367	0	0	* 173	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>137,942</b>	<b>7,289</b>	<b>* -18</b>	<b>4,498</b>	<b>* 4,624</b>	<b>0</b>
Net income	0	138,426	* 7,386	0	4,498	* 4,931	0
Loss	0	* 483	* 97	* 18	0	* 307	0
<b>Total net income [2]</b>	<b>684,429</b>	<b>24,455,586</b>	<b>11,391,394</b>	<b>1,144,328</b>	<b>4,108,142</b>	<b>2,391,461</b>	<b>334,643</b>

Footnotes at end of table.

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued				Arts, entertainment, and recreation		
	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	* 302	475	3,816	5,118	19,628	12,994	* 10
<b>Number of partners</b>	* 715	7,348	21,531	12,424	94,427	61,212	* 20
<b>Total assets</b>	* 75,933	19,533,506	14,320,452	568,454	37,957,643	15,126,884	* 22,047
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	* 502,730	21,813,725	19,831,145	1,608,958	29,332,960	14,463,632	* 83,616
Business receipts	* 498,503	21,245,492	19,337,536	1,606,815	25,722,996	11,855,510	* 83,368
Ordinary income from other partnerships and fiduciaries	0	154,545	113,990	0	1,156,290	561,529	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 1,190	36,679	16,819	* 298	224,197	208,488	0
Other income	* 3,037	377,009	362,800	1,844	2,229,477	1,838,105	* 248
<b>Total deductions</b>	* 466,213	18,821,472	18,391,188	1,381,643	23,861,323	11,924,207	* 80,562
Cost of good sold [1]	* 36,357	520,714	1,054,822	253,900	4,227,217	2,281,506	* 27,654
Inventory, beginning of year	* 97	24,480	3,442	0	208,240	66,604	* 1,249
Purchases	* 34,800	307,121	43,610	* 1,315	1,061,057	385,620	* 14,864
Cost of labor	0	48,194	342,078	139,870	339,917	171,154	* 13,163
Additional inventory costs (section 263A)	* 1,479	* 19,377	54	* 21,879	8,663	* 8,539	0
Other costs	* 22	* 148,324	669,640	90,837	2,820,538	1,719,275	0
Less: Inventory, end of year	* 42	26,781	4,002	0	211,197	69,687	* 1,621
Salaries and wages	* 102,918	3,066,120	6,875,460	423,419	5,463,144	3,312,848	* 13,565
Guaranteed payments to partners	* 57,447	20,802	42,054	44,657	217,271	83,154	0
Rent paid	* 1,635	472,163	1,084,395	123,747	929,510	307,735	* 9,099
Interest paid	* 1,548	318,636	620,808	25,192	918,927	329,219	* 13
Taxes and licenses	* 10,896	426,452	1,119,391	58,754	1,816,782	225,689	* 2,413
Bad debts	* 41,212	704,109	96,635	* 1,944	24,001	11,580	0
Repairs and maintenance	* 5,344	349,423	252,486	28,663	321,687	72,689	* 2,557
Depreciation	* 3,047	711,873	404,772	19,231	1,090,871	293,941	* 1,448
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 110	28,964	21,032	* 1,972	77,696	61,947	0
Employee benefit programs	* 105,166	397,197	476,380	8,183	252,045	122,983	0
Net loss from other partnerships and fiduciaries	0	* 14,995	* 1,720	0	* 7,357	* 7,287	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	0	1,026	4,141	0	1,921	* 688	0
Other deductions	* 100,532	11,788,999	6,337,093	391,981	8,512,893	4,812,941	* 23,814
<b>Ordinary business income (loss)</b>	* 36,517	2,992,254	1,439,957	227,314	5,471,637	2,539,425	* 3,054
Net income	* 36,518	3,002,769	1,539,007	227,314	5,490,719	2,549,196	* 3,054
Loss	1	* 10,516	* 99,050	0	* 19,082	* 9,771	0
<b>Portfolio income (loss) distributed directly to partners</b>	* 32,970	253,099	385,629	1,689	452,408	268,413	* 85
Interest income	* 379	163,353	64,929	1,603	258,596	138,788	* 85
Dividend income	0	* 8,891	573	* 214	26,853	14,330	0
Royalties	0	0	[3]	0	* 23,889	* 23,889	0
Net short-term capital gain (loss)	0	* 1,281	* 157	* -145	22,697	21,723	0
Net long-term capital gain (loss)	* 32,592	79,573	319,970	* 17	120,372	69,682	0
<b>Net rental real estate income (loss)</b>	0	-607	28,693	0	104,196	58,195	0
Net income	0	36,432	37,778	0	120,292	62,255	0
Loss	0	37,038	* 9,086	0	* 16,096	* 4,059	0
<b>Other net rental income (loss)</b>	0	17,653	103,897	0	8,550	* 2,206	0
Net income	0	17,714	103,897	0	* 8,582	* 2,238	0
Loss	0	* 61	0	0	* 32	* 32	0
<b>Total net income [2]</b>	* 36,896	3,181,544	1,638,049	229,131	5,893,722	2,776,833	* 3,139

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation— continued	Accommodation and food services			Other services		
		Total	Accommodation	Food service and drinking places	Total	Repair and maintenance	
						Total	Automotive repair and maintenance
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
<b>Number of partnerships</b>	<b>6,623</b>	<b>54,357</b>	<b>16,476</b>	<b>37,881</b>	<b>36,918</b>	<b>18,834</b>	<b>12,421</b>
<b>Number of partners</b>	<b>33,194</b>	<b>216,568</b>	<b>87,259</b>	<b>129,310</b>	<b>113,738</b>	<b>49,000</b>	<b>33,261</b>
<b>Total assets</b>	<b>22,808,712</b>	<b>101,377,150</b>	<b>80,137,824</b>	<b>21,239,326</b>	<b>10,509,851</b>	<b>3,900,818</b>	<b>2,396,601</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>14,785,712</b>	<b>93,750,390</b>	<b>39,270,385</b>	<b>54,480,005</b>	<b>17,549,304</b>	<b>10,280,945</b>	<b>5,887,482</b>
Business receipts	13,784,118	90,846,976	37,601,202	53,245,774	17,163,282	10,070,624	5,827,842
Ordinary income from other partnerships and fiduciaries	594,760	784,910	591,385	193,525	63,490	* 8,761	* 923
Farm net profit	0	0	0	0	* 12,017	0	0
Net gain, noncapital assets	15,709	408,122	293,466	114,656	45,996	38,788	25,808
Other income	391,124	1,710,382	784,333	926,050	264,519	162,771	32,909
<b>Total deductions</b>	<b>11,856,554</b>	<b>84,185,826</b>	<b>34,224,138</b>	<b>49,961,687</b>	<b>15,359,856</b>	<b>9,089,078</b>	<b>5,144,254</b>
Cost of good sold [1]	1,918,057	25,629,865	4,930,640	20,699,225	6,662,039	5,377,700	2,860,405
Inventory, beginning of year	140,388	923,500	317,754	605,746	489,240	428,039	164,853
Purchases	660,573	17,936,522	1,666,175	16,270,347	3,799,072	3,149,305	2,015,901
Cost of labor	155,600	3,570,207	843,887	2,726,320	1,121,751	831,149	495,884
Additional inventory costs (section 263A)	* 124	129,176	13,705	115,470	* 4,360	* 4,360	* 3,130
Other costs	1,101,263	3,859,455	2,270,573	1,588,882	1,810,358	1,435,791	375,191
Less: Inventory, end of year	139,890	788,994	181,454	607,541	562,742	470,944	194,555
Salaries and wages	2,136,731	15,423,868	6,528,535	8,895,333	2,440,745	979,511	612,771
Guaranteed payments to partners	134,117	436,930	85,532	351,399	244,076	164,084	118,098
Rent paid	612,675	4,519,985	1,108,408	3,411,577	1,084,655	312,339	246,212
Interest paid	589,695	3,679,898	3,051,589	628,309	269,097	160,170	112,115
Taxes and licenses	1,588,681	3,847,654	2,257,049	1,590,605	391,013	181,269	131,472
Bad debts	12,421	59,191	48,636	10,555	9,271	5,907	4,011
Repairs and maintenance	246,441	1,775,193	924,587	850,607	155,392	70,242	54,071
Depreciation	795,481	3,472,133	2,440,201	1,031,932	319,548	152,475	92,185
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	15,749	95,829	77,994	17,835	19,830	6,363	* 3,073
Employee benefit programs	129,063	757,766	520,550	237,216	105,380	53,032	24,222
Net loss from other partnerships and fiduciaries	70	21,582	12,855	8,727	* 1,141	0	0
Farm net loss	0	0	0	0	* 819	* 819	* 819
Net loss, noncapital assets	* 1,232	23,385	3,840	19,545	* 10	0	0
Other deductions	3,676,139	24,442,546	12,233,722	12,208,824	3,656,840	1,625,168	884,800
<b>Ordinary business income (loss)</b>	<b>2,929,158</b>	<b>9,564,564</b>	<b>5,046,247</b>	<b>4,518,318</b>	<b>2,189,447</b>	<b>1,191,867</b>	<b>743,229</b>
Net income	2,938,469	9,627,730	5,105,741	4,521,989	2,192,290	1,193,164	744,526
Loss	* 9,311	63,165	59,494	* 3,671	* 2,843	* 1,297	* 1,297
<b>Portfolio income (loss) distributed directly to partners</b>	<b>183,911</b>	<b>1,658,003</b>	<b>985,966</b>	<b>672,036</b>	<b>788,884</b>	<b>275,178</b>	<b>29,338</b>
Interest income	119,723	525,747	462,887	62,860	161,628	10,000	4,262
Dividend income	* 12,523	88,420	80,669	7,751	158,861	* 253	* 136
Royalties	0	* 60,837	* 40,918	* 19,919	* 41,294	0	0
Net short-term capital gain (loss)	* 975	217,400	-3,459	* 220,859	* 459	* 463	* 463
Net long-term capital gain (loss)	* 50,690	765,599	404,951	360,648	426,643	* 264,462	* 24,477
<b>Net rental real estate income (loss)</b>	<b>46,001</b>	<b>532,876</b>	<b>523,354</b>	<b>9,522</b>	<b>67,044</b>	<b>* 29,239</b>	<b>* 30,709</b>
Net income	58,037	580,515	570,026	10,489	68,589	* 30,745	* 30,709
Loss	* 12,037	47,639	46,672	* 967	* 1,544	* 1,506	0
<b>Other net rental income (loss)</b>	<b>* 6,344</b>	<b>13,638</b>	<b>* 13,878</b>	<b>* -239</b>	<b>* 11,049</b>	<b>* 11,049</b>	<b>* 1,733</b>
Net income	* 6,344	* 14,207	* 13,878	* 329	* 11,049	* 11,049	* 1,733
Loss	0	* 569	0	* 569	0	0	0
<b>Total net income [2]</b>	<b>3,113,750</b>	<b>10,786,083</b>	<b>6,167,953</b>	<b>4,618,129</b>	<b>2,629,322</b>	<b>1,242,407</b>	<b>780,070</b>

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 2. Partnerships With Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued			Nature of business not allocable
	Repair and maintenance—continued	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Other repair and maintenance			
	(134)	(135)	(136)	(137)
<b>Number of partnerships</b>	<b>6,413</b>	<b>17,690</b>	<b>* 394</b>	<b>* 30</b>
<b>Number of partners</b>	<b>15,739</b>	<b>57,671</b>	<b>* 7,068</b>	<b>* 60</b>
<b>Total assets</b>	<b>1,504,217</b>	<b>6,316,539</b>	<b>* 292,494</b>	<b>* 71,469</b>
<b>Income and deductions from a trade or business:</b>				
<b>Total income</b>	<b>4,393,463</b>	<b>7,240,673</b>	<b>* 27,686</b>	<b>* 46,372</b>
Business receipts	4,242,782	7,064,972	* 27,686	* 42,143
Ordinary income from other partnerships and fiduciaries	* 7,838	* 54,729	0	0
Farm net profit	0	* 12,017	0	0
Net gain, noncapital assets	* 12,981	* 7,208	0	0
Other income	129,862	101,748	0	* 4,230
<b>Total deductions</b>	<b>3,944,824</b>	<b>6,257,377</b>	<b>* 13,402</b>	<b>* 41,561</b>
Cost of good sold [1]	2,517,295	1,284,339	0	* 33,800
Inventory, beginning of year	263,186	61,201	0	* 1,892
Purchases	1,133,404	649,767	0	* 33,505
Cost of labor	335,265	290,603	0	0
Additional inventory costs (section 263A)	1,230	0	0	0
Other costs	1,060,600	374,566	0	0
Less: Inventory, end of year	276,389	91,798	0	* 1,597
Salaries and wages	366,740	1,461,234	0	* 542
Guaranteed payments to partners	45,986	79,992	0	0
Rent paid	66,127	772,275	* 41	* 10
Interest paid	48,055	108,927	0	* 3,759
Taxes and licenses	49,797	209,745	0	* 807
Bad debts	* 1,896	3,365	0	0
Repairs and maintenance	16,170	85,151	0	* 282
Depreciation	60,289	167,073	0	* 1,373
Depletion	0	0	0	0
Retirement plans, etc.	* 3,289	13,467	0	0
Employee benefit programs	28,811	52,348	0	0
Net loss from other partnerships and fiduciaries	0	* 1,141	0	0
Farm net loss	0	0	0	0
Net loss, noncapital assets	0	* 10	0	0
Other deductions	740,368	2,018,311	* 13,361	* 989
<b>Ordinary business income (loss)</b>	<b>448,639</b>	<b>983,296</b>	<b>* 14,284</b>	<b>* 4,811</b>
Net income	448,639	984,842	* 14,284	* 4,811
Loss	0	* 1,545	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>245,840</b>	<b>447,076</b>	<b>* 66,631</b>	<b>0</b>
Interest income	5,738	151,628	0	0
Dividend income	* 117	91,977	* 66,631	0
Royalties	0	* 41,294	0	0
Net short-term capital gain (loss)	0	* -4	0	0
Net long-term capital gain (loss)	239,985	* 162,181	0	0
<b>Net rental real estate income (loss)</b>	<b>* -1,471</b>	<b>* 37,806</b>	<b>0</b>	<b>0</b>
Net income	35	* 37,844	0	0
Loss	* 1,506	* 38	0	0
<b>Other net rental income (loss)</b>	<b>* 9,315</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net income	* 9,315	0	0	0
Loss	0	0	0	0
<b>Total net income [2]</b>	<b>462,338</b>	<b>1,306,001</b>	<b>* 80,914</b>	<b>* 4,811</b>

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Cost of good sold is not equal to the sum of its components because some partnerships do not report the components.

[2] Total net income is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

### Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	2,947,116	131,727	69,999	40,760	8,815	1,652	10,501
Number of partners	16,727,803	447,031	244,277	125,089	40,910	4,686	32,068
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	2,195,814	84,931	44,114	24,962	6,754	1,261	7,841
Number of partners	14,206,709	312,172	166,567	86,498	30,230	3,904	24,973
<b>Total assets</b>	<b>17,146,275,372</b>	<b>133,804,083</b>	<b>41,796,170</b>	<b>42,865,466</b>	<b>40,434,255</b>	<b>3,220,973</b>	<b>5,487,219</b>
Cash	723,469,011	8,310,243	3,025,823	2,936,516	1,753,011	127,699	467,195
Trade notes and accounts receivable	848,375,657	5,573,249	1,210,275	1,441,864	2,247,199	131,140	542,772
Less: Allowance for bad debts	17,091,120	16,493	* 951	4,432	* 1,203	1,160	8,747
Inventories	445,560,371	5,993,185	712,178	4,431,631	192,306	* 115,670	541,401
U.S. Government obligations	69,840,992	* 25,349	* 12,871	* 11,792	685	0	0
Tax-exempt securities	45,092,979	* 133,063	* 81,877	0	* 51,186	0	0
Other current assets	2,957,652,176	6,033,746	2,958,080	2,260,840	204,104	153,244	457,477
Mortgage and real estate loans	165,839,279	989,932	* 315,200	500,345	* 174,388	0	0
Other investments	7,021,223,598	13,968,927	3,035,022	3,377,295	6,385,352	* 979,699	191,559
Depreciable assets	3,572,315,411	67,147,242	29,844,341	29,743,269	1,842,547	1,567,538	4,149,547
Less: Accumulated depreciation	1,082,192,661	39,576,447	18,814,440	16,301,584	1,052,293	883,916	2,524,213
Depletable assets	92,843,826	8,244,430	* 68,358	* 91,359	8,075,606	0	* 9,107
Less: Accumulated depletion	24,969,983	594,870	* 6,871	* 47,248	539,991	0	* 7,760
Land	730,875,334	35,367,816	15,105,559	12,099,686	6,409,496	* 423,193	1,329,883
Intangible assets	592,178,961	1,385,862	266,884	359,636	97,264	583,878	78,199
Less: Accumulated amortization	107,111,131	509,734	117,716	202,212	66,561	103,949	19,296
Other assets	1,112,372,673	21,328,584	4,099,682	2,166,709	14,661,160	* 127,938	273,094
<b>Total liabilities and capital</b>	<b>17,146,275,372</b>	<b>133,804,083</b>	<b>41,796,170</b>	<b>42,865,466</b>	<b>40,434,255</b>	<b>3,220,973</b>	<b>5,487,219</b>
Accounts payable	505,211,961	1,822,567	285,633	989,057	95,273	117,281	335,324
Mortgages, notes, bonds payable in less than 1 year	455,621,208	14,499,363	6,050,925	7,357,808	286,167	* 54,615	749,848
Other current liabilities	3,707,452,028	6,805,357	3,036,876	2,629,816	415,116	121,668	601,881
Nonrecourse loans	1,102,572,590	2,645,896	1,513,484	302,918	* 818,401	0	* 11,093
Mortgages, notes, bonds payable in 1 year or more	2,226,995,104	33,914,089	13,118,893	13,143,802	4,570,259	1,313,525	1,767,610
Other liabilities	1,352,233,911	7,169,515	2,763,313	2,378,227	510,514	* 1,183,038	334,423
Partners capital accounts	7,796,188,572	66,947,295	15,027,046	16,063,838	33,738,525	430,846	1,687,041
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,623,202	76,815	48,887	16,167	4,273	1,285	6,204
Number of partners	10,625,965	254,421	167,907	45,966	17,876	3,178	19,494
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,236,496	48,584	29,476	10,003	3,799	894	4,412
Number of partners	9,250,228	171,431	108,208	30,426	16,254	2,397	14,147
<b>Total assets</b>	<b>12,388,577,926</b>	<b>63,045,986</b>	<b>24,785,524</b>	<b>13,818,435</b>	<b>19,779,907</b>	<b>1,970,172</b>	<b>2,691,947</b>
Cash	558,628,338	5,896,368	2,321,438	2,238,108	836,844	102,227	397,751
Trade notes and accounts receivable	669,608,579	4,199,754	909,069	644,524	2,167,397	* 61,832	416,932
Less: Allowance for bad debts	12,592,066	13,135	0	2,857	* 957	1,160	8,161
Inventories	341,958,586	1,837,148	199,324	1,099,037	* 57,159	* 103,295	378,333
U.S. Government obligations	47,583,342	* 11,792	0	* 11,792	0	0	0
Tax-exempt securities	27,019,877	* 124,340	* 73,154	0	* 51,186	0	0
Other current assets	2,119,814,360	3,013,082	1,722,250	834,103	92,266	* 128,617	235,846
Mortgage and real estate loans	79,496,613	* 721,895	* 315,200	* 391,631	* 15,065	0	0
Other investments	5,610,283,470	6,387,846	2,351,630	1,761,952	1,504,247	* 700,052	69,965
Depreciable assets	2,203,307,432	31,513,741	18,559,863	9,064,336	1,047,112	927,082	1,915,347
Less: Accumulated depreciation	786,290,718	21,532,650	13,038,317	5,721,982	806,639	* 627,132	1,338,580
Depletable assets	67,772,296	2,074,224	* 38,406	* 47,289	1,988,529	0	0
Less: Accumulated depletion	22,368,818	191,376	* 6,871	* 44,735	* 139,770	0	0
Land	389,976,053	14,219,326	8,859,366	3,042,281	1,558,843	* 311,444	447,393
Intangible assets	416,397,459	583,597	161,498	48,184	28,249	* 284,126	61,540
Less: Accumulated amortization	67,537,919	234,635	87,204	17,303	21,126	* 92,373	16,628
Other assets	745,521,041	14,434,669	2,406,719	422,076	11,401,502	* 72,163	132,209
<b>Total liabilities and capital</b>	<b>12,388,577,926</b>	<b>63,045,986</b>	<b>24,785,524</b>	<b>13,818,435</b>	<b>19,779,907</b>	<b>1,970,172</b>	<b>2,691,947</b>
Accounts payable	429,391,113	1,001,727	212,845	552,360	25,236	* 28,173	183,113
Mortgages, notes, bonds payable in less than 1 year	289,781,974	4,829,126	3,077,338	1,209,811	135,816	67	406,094
Other current liabilities	2,563,453,549	2,715,953	1,206,569	906,955	59,184	98,440	444,806
Nonrecourse loans	593,239,884	877,256	* 742,672	* 123,491	0	0	* 11,093
Mortgages, notes, bonds payable in 1 year or more	1,128,033,002	12,162,507	6,439,848	3,088,029	1,642,763	* 667,577	324,290
Other liabilities	868,465,049	2,684,896	786,537	495,662	141,493	1,161,842	99,363
Partners capital accounts	6,516,213,355	38,774,520	12,319,716	7,442,128	17,775,416	14,073	1,223,188

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	34,701	26,999	3,975	3,727	2,924	192,006	89,225
Number of partners	729,365	611,350	96,385	21,630	84,157	511,144	247,411
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	27,179	21,561	3,336	2,281	2,692	134,849	68,295
Number of partners	659,846	549,027	93,847	16,972	83,171	372,460	191,283
<b>Total assets</b>	<b>228,894,212</b>	<b>199,888,841</b>	<b>21,386,253</b>	<b>7,619,118</b>	<b>201,727,801</b>	<b>323,355,227</b>	<b>221,576,856</b>
Cash	14,724,567	13,418,617	722,025	583,926	5,707,911	20,742,740	12,916,890
Trade notes and accounts receivable	23,334,602	19,231,949	2,589,717	1,512,937	21,612,930	25,415,413	12,114,318
Less: Allowance for bad debts	95,043	77,966	8,908	8,169	408,683	99,437	28,325
Inventories	2,675,934	843,036	1,434,487	398,411	3,357,470	71,433,405	54,151,294
U.S. Government obligations	* 193,618	* 173,876	0	* 19,742	* 2,345	172,268	* 141,940
Tax-exempt securities	* 588,986	* 588,986	0	0	628	394,727	* 357,485
Other current assets	16,959,937	15,987,135	828,227	144,574	8,682,263	68,278,588	53,604,508
Mortgage and real estate loans	* 47,076	0	* 44,270	* 2,806	0	1,842,042	862,550
Other investments	18,729,586	17,873,811	427,165	428,611	41,824,011	23,442,601	14,018,196
Depreciable assets	106,163,341	87,918,426	14,564,468	3,680,447	108,885,616	37,115,534	14,994,486
Less: Accumulated depreciation	52,908,467	44,109,445	7,415,222	1,383,800	30,141,311	13,525,727	3,685,660
Depletable assets	76,737,164	72,166,872	4,475,403	* 94,889	* 1,304,376	* 15,419	* 2,410
Less: Accumulated depletion	21,968,248	20,965,144	985,958	* 17,146	* 1,136,078	* 7,210	* 142
Land	2,347,897	1,566,205	730,069	51,623	1,004,993	33,331,513	22,921,712
Intangible assets	12,684,277	10,418,303	1,543,847	722,127	13,776,646	4,037,301	1,590,644
Less: Accumulated amortization	3,031,313	2,513,966	359,689	157,657	2,826,361	1,111,121	576,098
Other assets	31,710,296	27,368,147	2,796,351	1,545,797	30,081,045	51,877,170	38,190,649
<b>Total liabilities and capital</b>	<b>228,894,212</b>	<b>199,888,841</b>	<b>21,386,253</b>	<b>7,619,118</b>	<b>201,727,801</b>	<b>323,355,227</b>	<b>221,576,856</b>
Accounts payable	12,135,535	10,036,537	1,501,910	597,088	21,459,641	20,635,345	13,354,385
Mortgages, notes, bonds payable in less than 1 year	4,572,238	3,553,711	804,284	214,244	5,728,210	32,774,496	26,260,420
Other current liabilities	10,506,494	8,573,442	1,393,231	539,821	21,155,093	43,653,502	29,993,176
Nonrecourse loans	3,100,243	3,027,387	* 72,856	0	4,484,860	24,241,671	13,553,240
Mortgages, notes, bonds payable in 1 year or more	30,349,702	24,634,185	4,613,533	1,101,983	39,171,208	84,383,117	56,418,085
Other liabilities	22,917,277	18,896,540	3,434,662	586,075	36,058,770	32,496,458	20,608,997
Partners capital accounts	145,312,723	131,167,039	9,565,777	4,579,907	73,670,018	85,170,639	61,388,553
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	21,129	16,276	1,572	3,282	1,323	109,978	43,564
Number of partners	512,695	410,220	89,441	13,034	43,375	279,309	119,747
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	15,550	12,642	937	1,971	1,244	72,921	31,226
Number of partners	466,906	371,483	86,912	8,511	43,051	189,907	86,309
<b>Total assets</b>	<b>163,672,243</b>	<b>139,833,029</b>	<b>17,676,588</b>	<b>6,162,626</b>	<b>136,895,467</b>	<b>190,837,497</b>	<b>126,288,495</b>
Cash	10,602,780	9,645,734	515,677	441,369	4,075,310	16,387,354	9,904,050
Trade notes and accounts receivable	21,889,336	18,278,314	2,156,787	1,454,236	13,007,488	21,203,712	9,937,016
Less: Allowance for bad debts	93,986	77,788	8,172	8,027	299,140	90,467	27,610
Inventories	2,285,106	719,721	1,200,775	364,610	2,959,105	40,634,374	30,213,039
U.S. Government obligations	* 173,876	* 173,876	0	0	0	172,268	* 141,940
Tax-exempt securities	* 588,986	* 588,986	0	0	628	* 391,554	* 354,312
Other current assets	11,229,385	10,433,345	662,343	133,696	6,733,880	42,994,683	34,304,058
Mortgage and real estate loans	* 47,076	0	* 44,270	* 2,806	0	1,642,703	748,536
Other investments	11,544,350	10,744,768	488,544	311,038	36,214,545	14,033,357	7,794,116
Depreciable assets	84,966,300	69,520,107	12,527,675	2,918,518	70,895,340	21,400,569	7,422,132
Less: Accumulated depreciation	43,425,014	35,583,592	6,534,430	1,306,993	25,610,040	10,105,561	2,827,255
Depletable assets	59,804,199	55,918,594	3,791,737	* 93,869	* 1,304,376	* 14,799	* 1,790
Less: Accumulated depletion	19,901,822	18,927,640	957,352	* 16,830	* 1,136,078	* 7,148	* 80
Land	1,291,713	711,567	528,956	51,191	763,465	13,138,070	8,408,762
Intangible assets	7,431,518	5,842,818	1,145,389	443,310	7,338,629	2,362,330	883,388
Less: Accumulated amortization	2,389,982	2,039,918	309,476	40,587	2,033,680	544,991	259,443
Other assets	17,628,421	13,884,137	2,423,865	1,320,420	22,681,640	27,209,893	19,289,743
<b>Total liabilities and capital</b>	<b>163,672,243</b>	<b>139,833,029</b>	<b>17,676,588</b>	<b>6,162,626</b>	<b>136,895,467</b>	<b>190,837,497</b>	<b>126,288,495</b>
Accounts payable	8,312,240	6,594,115	1,183,813	534,312	19,332,297	16,381,983	10,689,025
Mortgages, notes, bonds payable in less than 1 year	3,988,646	3,496,137	367,783	124,726	3,114,141	17,888,568	13,735,422
Other current liabilities	6,218,219	4,750,934	1,077,093	390,192	16,362,403	28,483,478	18,736,407
Nonrecourse loans	2,517,846	2,484,730	33,117	0	3,557,092	8,965,531	6,247,475
Mortgages, notes, bonds payable in 1 year or more	21,751,365	17,744,031	3,300,648	706,686	20,796,354	37,190,078	22,788,440
Other liabilities	17,107,407	14,067,450	2,543,098	496,859	19,993,511	16,550,230	10,455,413
Partners capital accounts	103,776,520	90,695,633	9,171,036	3,909,851	53,739,669	65,377,629	43,636,313

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	32,504	1,646	27,210	3,648	70,277	13,768	3,693
Number of partners	99,303	4,491	86,409	8,403	164,431	31,013	7,905
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	25,133	1,636	21,082	2,416	41,421	7,529	3,164
Number of partners	79,716	4,430	69,429	5,856	101,461	17,059	6,847
<b>Total assets</b>	<b>80,898,537</b>	<b>1,942,383</b>	<b>66,628,626</b>	<b>12,327,529</b>	<b>20,879,833</b>	<b>3,353,080</b>	<b>2,077,848</b>
Cash	5,571,249	284,051	3,272,332	2,014,866	2,254,601	441,603	241,357
Trade notes and accounts receivable	6,120,982	683,805	1,630,491	3,806,687	7,180,113	1,198,164	1,081,178
Less: Allowance for bad debts	18,271	* 3,753	* 2,588	11,930	52,840	* 5,904	3,011
Inventories	16,062,060	103,667	15,805,057	153,336	1,220,051	55,351	32,181
U.S. Government obligations	* 30,328	0	* 8,347	21,981	0	0	0
Tax-exempt securities	24,717	0	0	24,717	12,526	489	0
Other current assets	12,031,558	241,445	9,443,693	2,346,421	2,642,522	310,714	378,916
Mortgage and real estate loans	979,275	0	979,275	0	* 217	0	0
Other investments	7,935,653	* 63,085	7,237,259	635,309	1,488,752	* 24,819	44,005
Depreciable assets	13,960,910	999,856	8,486,276	4,474,778	8,160,138	1,570,948	447,977
Less: Accumulated depreciation	5,142,930	574,588	2,232,358	2,335,984	4,697,137	845,929	277,088
Depletable assets	* 12,963	0	* 67	12,896	* 46	0	0
Less: Accumulated depletion	* 7,022	0	* 6	7,016	* 46	0	0
Land	9,982,108	* 1,674	9,769,177	211,257	427,693	27,982	28,912
Intangible assets	905,683	41,286	557,338	307,059	1,540,974	331,386	79,107
Less: Accumulated amortization	351,766	11,559	310,269	29,938	183,257	16,327	11,041
Other assets	12,801,040	113,414	11,984,535	703,091	885,482	259,783	35,354
<b>Total liabilities and capital</b>	<b>80,898,537</b>	<b>1,942,383</b>	<b>66,628,626</b>	<b>12,327,529</b>	<b>20,879,833</b>	<b>3,353,080</b>	<b>2,077,848</b>
Accounts payable	3,990,224	379,311	1,356,763	2,254,150	3,290,736	405,194	458,061
Mortgages, notes, bonds payable in less than 1 year	4,924,753	133,797	4,325,873	465,083	1,589,323	261,502	192,180
Other current liabilities	8,741,219	338,853	5,832,311	2,570,055	4,919,106	699,567	378,919
Nonrecourse loans	10,460,670	0	9,421,215	* 1,039,455	227,761	* 4,553	* 3,333
Mortgages, notes, bonds payable in 1 year or more	23,812,709	292,819	22,440,256	1,079,635	4,152,322	620,909	158,768
Other liabilities	11,151,064	* 29,516	9,936,758	1,184,790	736,398	66,973	218,986
Partners capital accounts	17,817,898	768,087	13,315,450	3,734,362	5,964,187	1,294,382	667,602
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	16,017	802	12,899	2,316	50,397	10,377	3,059
Number of partners	48,416	2,073	40,940	5,402	111,147	23,620	6,625
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	13,572	792	11,056	1,723	28,123	5,509	2,530
Number of partners	39,909	2,013	33,680	4,216	63,689	12,407	5,568
<b>Total assets</b>	<b>48,190,447</b>	<b>1,654,430</b>	<b>37,672,279</b>	<b>8,863,738</b>	<b>16,358,555</b>	<b>2,829,226</b>	<b>1,590,083</b>
Cash	4,517,479	250,653	2,413,400	1,853,426	1,965,824	363,876	209,172
Trade notes and accounts receivable	5,059,063	575,227	1,166,535	3,317,301	6,207,633	1,147,465	905,181
Less: Allowance for bad debts	14,810	* 2,873	* 613	11,325	48,048	* 5,904	1,944
Inventories	9,843,605	* 68,405	9,634,628	140,572	577,729	49,320	25,394
U.S. Government obligations	* 30,328	0	* 8,347	21,981	0	0	0
Tax-exempt securities	24,717	0	0	24,717	12,526	489	0
Other current assets	6,788,411	195,779	5,560,036	1,032,596	1,902,215	284,316	219,031
Mortgage and real estate loans	894,153	0	894,153	0	14	0	0
Other investments	5,077,537	* 63,003	4,493,496	521,038	1,161,704	* 24,476	28,201
Depreciable assets	7,376,782	839,473	3,122,066	3,415,242	6,601,655	1,483,699	379,481
Less: Accumulated depreciation	3,275,131	480,049	883,370	1,911,712	4,003,175	805,850	255,607
Depletable assets	* 12,963	0	* 67	12,896	* 46	0	0
Less: Accumulated depletion	* 7,022	0	* 6	7,016	* 46	0	0
Land	4,375,699	* 1,674	4,243,743	130,283	353,609	27,982	11,072
Intangible assets	317,387	* 41,234	189,433	86,719	1,161,555	182,729	40,586
Less: Accumulated amortization	121,142	* 11,507	95,134	14,501	164,407	14,611	3,375
Other assets	7,290,428	113,411	6,925,498	251,519	629,722	91,237	32,892
<b>Total liabilities and capital</b>	<b>48,190,447</b>	<b>1,654,430</b>	<b>37,672,279</b>	<b>8,863,738</b>	<b>16,358,555</b>	<b>2,829,226</b>	<b>1,590,083</b>
Accounts payable	3,008,392	296,629	867,877	1,843,885	2,684,567	377,697	356,334
Mortgages, notes, bonds payable in less than 1 year	3,167,575	107,146	2,697,300	363,128	985,571	126,783	119,763
Other current liabilities	5,756,425	287,639	3,375,174	2,093,611	3,990,647	659,248	286,944
Nonrecourse loans	2,585,901	0	2,544,958	40,943	132,155	* 4,553	1,388
Mortgages, notes, bonds payable in 1 year or more	11,887,384	221,678	10,928,305	737,402	2,514,253	552,064	120,700
Other liabilities	5,899,494	* 20,022	5,225,789	653,683	195,323	-143,887	114,039
Partners capital accounts	15,885,276	721,314	12,032,875	3,131,086	5,856,040	1,252,768	590,915

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	8,084	17,532	27,201	43,145	4,476	925	845
Number of partners	19,694	38,835	66,984	275,660	20,355	12,384	2,539
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	5,905	7,955	16,868	28,168	2,203	905	252
Number of partners	13,850	19,100	44,605	224,336	14,577	12,324	1,323
<b>Total assets</b>	<b>2,820,479</b>	<b>2,668,188</b>	<b>9,960,238</b>	<b>492,080,416</b>	<b>36,305,308</b>	<b>23,383,754</b>	<b>6,962,664</b>
Cash	333,645	447,134	790,863	16,247,104	824,049	397,569	109,986
Trade notes and accounts receivable	1,211,404	943,000	2,746,367	70,422,085	4,479,284	1,805,514	1,052,100
Less: Allowance for bad debts	6,289	* 8,670	28,967	900,781	82,099	43,326	57,540
Inventories	114,139	109,304	909,076	57,931,744	5,999,321	2,020,048	1,423,119
U.S. Government obligations	0	0	0	* 38,983	1,676	0	0
Tax-exempt securities	0	0	12,036	* 15,536	0	0	0
Other current assets	186,190	280,808	1,485,893	36,341,502	1,753,956	6,654,759	574,724
Mortgage and real estate loans	0	0	* 217	* 9,192	0	3,930	0
Other investments	* 141,078	* 35,957	1,242,893	98,746,529	3,777,739	3,781,040	* 109,601
Depreciable assets	1,229,415	903,151	4,008,646	213,629,998	17,511,613	7,369,865	4,353,305
Less: Accumulated depreciation	581,554	518,908	2,473,658	99,416,887	7,688,053	3,923,429	2,124,177
Depletable assets	0	0	* 46	867,480	* 7,265	0	0
Less: Accumulated depletion	0	0	* 46	256,959	* 5,526	0	0
Land	* 8,573	51,973	310,253	4,796,893	427,849	423,495	17,671
Intangible assets	224,660	276,514	629,307	60,409,668	6,652,880	5,884,402	484,429
Less: Accumulated amortization	81,889	47,482	26,517	9,733,195	796,124	1,576,606	26,736
Other assets	41,107	195,408	353,830	42,931,524	3,441,478	586,494	1,046,181
<b>Total liabilities and capital</b>	<b>2,820,479</b>	<b>2,668,188</b>	<b>9,960,238</b>	<b>492,080,416</b>	<b>36,305,308</b>	<b>23,383,754</b>	<b>6,962,664</b>
Accounts payable	743,886	509,357	1,174,237	49,036,074	3,518,429	1,113,781	720,272
Mortgages, notes, bonds payable in less than 1 year	104,029	198,260	833,352	14,570,810	1,972,280	515,183	205,581
Other current liabilities	775,122	297,071	2,768,427	55,130,463	3,186,571	2,034,606	1,046,029
Nonrecourse loans	* 90,046	* 21,247	* 108,582	6,172,623	* 1,002,050	* 214,967	* 231,029
Mortgages, notes, bonds payable in 1 year or more	501,648	530,887	2,340,110	70,947,864	5,885,977	6,602,520	1,635,036
Other liabilities	73,222	79,570	297,647	28,567,585	1,661,382	2,595,464	884,661
Partners capital accounts	532,527	1,031,795	2,437,882	267,654,997	19,078,620	10,307,233	2,240,055
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	6,493	14,642	15,826	18,595	1,671	443	53
Number of partners	14,860	32,124	33,918	147,510	5,624	1,912	643
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	4,724	6,315	9,045	13,344	1,242	423	50
Number of partners	10,780	14,891	20,045	135,445	4,776	1,852	605
<b>Total assets</b>	<b>2,203,277</b>	<b>2,204,104</b>	<b>7,531,866</b>	<b>392,573,593</b>	<b>25,238,918</b>	<b>21,899,846</b>	<b>1,902,392</b>
Cash	305,210	405,332	682,235	13,020,388	584,706	272,297	88,184
Trade notes and accounts receivable	959,724	734,217	2,461,046	56,843,207	3,200,822	1,736,691	457,823
Less: Allowance for bad debts	3,773	* 8,670	27,757	662,403	59,632	40,312	* 32,097
Inventories	68,971	99,669	334,376	42,275,574	4,033,117	1,700,900	398,561
U.S. Government obligations	0	0	0	* 38,983	1,676	0	0
Tax-exempt securities	0	0	12,036	* 15,536	0	0	0
Other current assets	127,206	232,976	1,038,685	29,358,602	1,463,624	6,424,619	183,531
Mortgage and real estate loans	0	0	14	* 9,192	0	3,930	0
Other investments	* 141,078	* 35,957	931,992	92,118,297	3,475,085	* 3,771,520	* 66,742
Depreciable assets	979,122	718,796	3,040,557	165,608,085	12,830,208	6,663,464	1,944,356
Less: Accumulated depreciation	448,948	440,435	2,052,335	81,257,018	6,429,258	3,631,951	1,421,308
Depletable assets	0	0	* 46	835,752	* 6,695	0	0
Less: Accumulated depletion	0	0	* 46	249,679	* 5,190	0	0
Land	* 6,540	* 30,880	277,134	3,810,905	270,753	387,371	* 14,269
Intangible assets	145,831	249,404	543,006	47,909,340	3,623,273	5,750,580	* 90,251
Less: Accumulated amortization	81,244	45,018	20,159	8,153,142	593,053	1,545,723	14,981
Other assets	3,561	190,997	311,034	31,051,974	2,836,091	406,462	127,062
<b>Total liabilities and capital</b>	<b>2,203,277</b>	<b>2,204,104</b>	<b>7,531,866</b>	<b>392,573,593</b>	<b>25,238,918</b>	<b>21,899,846</b>	<b>1,902,392</b>
Accounts payable	535,755	398,062	1,016,719	38,090,935	2,301,575	1,009,369	224,780
Mortgages, notes, bonds payable in less than 1 year	85,914	146,172	506,940	7,661,345	913,688	274,268	111,112
Other current liabilities	563,207	253,866	2,227,383	34,614,138	1,925,247	1,764,405	136,086
Nonrecourse loans	* 9,341	* 8,290	* 108,582	2,450,743	* 821,280	* 169,472	9,800
Mortgages, notes, bonds payable in 1 year or more	321,055	430,857	1,089,578	43,346,988	3,560,874	6,310,417	230,015
Other liabilities	32,653	64,519	127,998	17,201,225	777,587	2,254,799	* 51,807
Partners capital accounts	655,352	902,339	2,454,666	249,208,219	14,938,667	10,117,116	1,138,793

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	2,417	* 82	2,277	386	5,605	335	1,573
Number of partners	6,962	* 384	6,532	1,856	13,918	42,211	59,576
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	829	d	1,355	d	3,215	d	1,516
Number of partners	3,197	* 377	4,687	1,748	9,096	42,199	58,680
<b>Total assets</b>	<b>3,487,526</b>	<b>* 308,207</b>	<b>5,412,898</b>	<b>12,136,831</b>	<b>4,497,370</b>	<b>134,455,760</b>	<b>107,630,251</b>
Cash	219,161	* 29,686	327,295	436,900	332,416	2,765,986	4,202,506
Trade notes and accounts receivable	759,857	* 28,244	625,580	1,878,502	967,590	11,194,147	17,963,915
Less: Allowance for bad debts	27,116	2,839	9,294	28,541	9,218	53,051	201,478
Inventories	1,079,428	* 60,859	1,065,919	1,771,749	206,518	7,993,951	10,772,571
U.S. Government obligations	0	0	0	0	0	19,713	* 9,668
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	227,123	* 174,547	211,000	444,182	300,223	2,130,788	8,798,817
Mortgage and real estate loans	0	0	749	0	0	0	* 1,461
Other investments	132,981	* 2,173	168,183	118,199	320,792	70,253,557	8,683,204
Depreciable assets	574,951	* 32,188	3,522,418	10,029,659	2,681,240	47,302,080	56,390,723
Less: Accumulated depreciation	276,208	* 17,696	1,677,415	3,956,847	1,592,497	15,594,242	28,927,163
Depletable assets	0	0	* 155,978	11,099	0	* 8,062	628,084
Less: Accumulated depletion	0	0	* 5,102	0	0	859	231,546
Land	* 16,338	32	160,930	238,866	43,005	1,482,701	926,032
Intangible assets	470,263	0	307,433	798,888	551,229	2,153,666	19,915,512
Less: Accumulated amortization	72,382	0	55,312	65,587	67,232	185,757	3,802,411
Other assets	383,129	* 1,015	614,534	459,761	763,305	4,985,020	12,500,357
<b>Total liabilities and capital</b>	<b>3,487,526</b>	<b>* 308,207</b>	<b>5,412,898</b>	<b>12,136,831</b>	<b>4,497,370</b>	<b>134,455,760</b>	<b>107,630,251</b>
Accounts payable	673,430	* 23,432	412,759	1,652,240	474,222	11,792,169	9,225,795
Mortgages, notes, bonds payable in less than 1 year	220,610	2,295	427,465	353,598	238,789	2,015,390	2,855,592
Other current liabilities	526,424	* 160,204	403,914	1,095,236	585,308	11,412,792	10,489,178
Nonrecourse loans	* 124,745	0	22,969	* 54,833	12,696	* 858,354	* 29,078
Mortgages, notes, bonds payable in 1 year or more	657,907	350	1,836,019	5,450,282	995,424	14,065,111	14,618,295
Other liabilities	599,257	3,541	258,567	671,893	343,871	7,313,137	2,547,403
Partners capital accounts	685,154	* 118,384	2,051,205	2,858,747	1,847,060	86,998,807	67,864,911
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	612	* 82	765	291	2,231	140	659
Number of partners	1,656	* 384	2,692	1,027	5,816	41,163	48,006
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	219	d	722	d	1,408	d	647
Number of partners	869	* 377	2,606	933	4,130	41,153	47,922
<b>Total assets</b>	<b>2,357,181</b>	<b>* 308,207</b>	<b>3,460,693</b>	<b>3,855,896</b>	<b>2,686,997</b>	<b>124,984,339</b>	<b>89,658,983</b>
Cash	167,499	* 29,686	271,839	164,558	257,903	2,544,421	2,959,337
Trade notes and accounts receivable	539,120	* 28,244	417,441	875,869	552,118	9,374,935	16,124,623
Less: Allowance for bad debts	22,390	2,839	8,177	14,739	5,733	36,794	155,530
Inventories	649,746	* 60,859	747,326	503,713	106,032	7,637,416	9,210,069
U.S. Government obligations	0	0	0	0	0	19,713	* 9,668
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	144,747	* 174,547	134,636	63,237	278,613	1,234,536	7,749,806
Mortgage and real estate loans	0	0	749	0	0	0	* 1,461
Other investments	* 124,130	* 2,173	159,572	46,055	* 109,914	69,131,737	5,567,165
Depreciable assets	323,944	* 32,188	2,126,631	4,896,874	1,424,739	41,618,752	45,322,741
Less: Accumulated depreciation	138,927	* 17,696	1,249,957	3,055,497	933,292	13,581,969	24,076,563
Depletable assets	0	0	153,767	0	0	2,079	628,084
Less: Accumulated depletion	0	0	2,974	0	0	859	231,546
Land	* 16,053	32	112,063	62,190	4,718	1,419,635	741,573
Intangible assets	246,925	0	215,421	79,870	253,240	1,670,220	18,907,779
Less: Accumulated amortization	41,188	0	25,861	27,381	37,937	89,193	3,704,666
Other assets	347,522	* 1,015	408,217	261,147	676,683	4,039,711	10,604,983
<b>Total liabilities and capital</b>	<b>2,357,181</b>	<b>* 308,207</b>	<b>3,460,693</b>	<b>3,855,896</b>	<b>2,686,997</b>	<b>124,984,339</b>	<b>89,658,983</b>
Accounts payable	347,264	* 23,432	216,254	752,361	308,637	10,743,203	7,652,510
Mortgages, notes, bonds payable in less than 1 year	148,081	2,295	226,088	172,388	163,376	655,620	1,849,383
Other current liabilities	310,968	* 160,204	289,713	313,824	198,008	4,668,918	9,077,649
Nonrecourse loans	* 102,463	0	22,969	33,340	12,696	* 856,208	* 10,684
Mortgages, notes, bonds payable in 1 year or more	466,500	350	688,462	1,055,751	497,137	12,419,714	8,509,310
Other liabilities	112,740	3,541	89,374	106,735	70,474	6,602,336	271,989
Partners capital accounts	869,164	* 118,384	1,927,833	1,421,498	1,436,668	89,038,341	62,287,459

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	1,863	1,284	595	5,773	2,607	2,896	1,048
Number of partners	10,237	3,624	1,985	18,168	24,420	17,246	3,606
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,626	826	570	3,986	1,790	1,711	1,036
Number of partners	9,599	2,314	1,936	14,346	6,376	14,335	3,560
<b>Total assets</b>	<b>16,565,824</b>	<b>5,815,102</b>	<b>15,663,105</b>	<b>19,376,549</b>	<b>12,682,828</b>	<b>15,529,910</b>	<b>4,334,527</b>
Cash	364,466	315,632	878,454	1,189,641	441,979	1,039,377	148,225
Trade notes and accounts receivable	3,040,344	933,971	3,098,091	3,086,331	2,601,175	2,392,615	698,444
Less: Allowance for bad debts	37,728	16,453	33,183	86,353	38,533	46,963	15,720
Inventories	1,733,093	646,054	3,027,501	2,738,452	2,791,400	1,167,726	732,138
U.S. Government obligations	0	0	7,926	0	0	0	0
Tax-exempt securities	0	0	* 3,216	0	* 12,320	0	0
Other current assets	1,319,376	351,546	926,839	1,053,056	656,078	1,189,830	308,629
Mortgage and real estate loans	0	0	0	0	0	0	2,202
Other investments	813,676	117,138	1,299,371	306,141	855,059	563,385	235,726
Depreciable assets	8,494,329	4,504,111	9,076,904	8,427,128	3,388,473	4,743,083	2,009,895
Less: Accumulated depreciation	4,427,004	2,249,650	4,768,962	4,381,303	1,879,168	2,208,180	1,263,780
Depletable assets	0	55,025	0	106	0	* 1,860	0
Less: Accumulated depletion	0	12,431	0	90	0	* 1,405	0
Land	86,457	226,867	125,002	129,132	92,908	35,462	39,304
Intangible assets	2,453,566	697,105	604,296	3,091,162	3,077,953	4,397,259	903,511
Less: Accumulated amortization	302,383	121,897	219,386	448,920	291,485	290,942	82,610
Other assets	3,027,631	368,084	1,637,036	4,272,066	974,670	2,546,804	618,563
<b>Total liabilities and capital</b>	<b>16,565,824</b>	<b>5,815,102</b>	<b>15,663,105</b>	<b>19,376,549</b>	<b>12,682,828</b>	<b>15,529,910</b>	<b>4,334,527</b>
Accounts payable	2,030,947	477,551	2,956,248	1,724,912	1,519,893	2,428,948	503,916
Mortgages, notes, bonds payable in less than 1 year	888,352	187,367	836,278	1,160,491	724,987	152,088	404,674
Other current liabilities	1,067,574	582,819	1,515,342	2,251,489	447,852	2,424,663	810,850
Nonrecourse loans	* 2,555,496	* 5,865	* 370,838	* 148,036	* 34,747	* 279,199	* 10,807
Mortgages, notes, bonds payable in 1 year or more	2,796,716	845,364	1,786,662	2,626,301	1,626,699	833,879	778,073
Other liabilities	555,283	233,121	1,716,680	4,063,799	1,055,265	1,483,487	119,870
Partners capital accounts	6,671,456	3,483,016	6,481,056	7,401,522	7,273,385	7,927,647	1,706,337
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	630	326	309	2,838	1,208	2,018	219
Number of partners	2,520	1,161	1,328	8,572	4,042	5,596	1,141
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	576	259	296	2,251	1,197	845	207
Number of partners	2,330	1,023	1,302	7,355	4,020	2,709	1,095
<b>Total assets</b>	<b>7,232,622</b>	<b>5,001,931</b>	<b>13,360,358</b>	<b>13,579,214</b>	<b>10,456,426</b>	<b>10,866,583</b>	<b>3,035,424</b>
Cash	231,157	277,074	828,895	1,051,056	401,859	938,660	94,704
Trade notes and accounts receivable	1,403,011	777,953	2,849,004	2,187,488	2,265,622	1,731,361	471,707
Less: Allowance for bad debts	20,919	12,952	29,756	60,093	34,437	36,246	12,450
Inventories	997,841	548,356	2,785,772	1,927,388	2,404,113	844,430	491,079
U.S. Government obligations	0	0	7,926	0	0	0	0
Tax-exempt securities	0	0	* 3,216	0	* 12,320	0	0
Other current assets	567,119	208,738	689,210	537,819	583,814	869,145	289,469
Mortgage and real estate loans	0	0	0	0	0	0	2,202
Other investments	66,731	113,890	1,298,979	184,319	602,447	155,372	137,180
Depreciable assets	4,880,299	3,661,710	7,877,141	5,692,863	3,099,678	3,821,198	965,378
Less: Accumulated depreciation	2,797,474	1,696,565	4,287,316	3,204,445	1,749,127	1,742,784	626,425
Depletable assets	0	43,161	0	106	0	* 1,860	0
Less: Accumulated depletion	0	7,615	0	90	0	* 1,405	0
Land	33,902	196,690	102,302	84,083	90,716	30,046	36,709
Intangible assets	1,383,080	665,231	332,174	1,712,934	2,107,465	3,805,058	651,012
Less: Accumulated amortization	179,123	116,511	69,442	310,538	197,378	146,540	68,599
Other assets	666,996	342,769	972,252	3,776,323	869,334	596,427	603,457
<b>Total liabilities and capital</b>	<b>7,232,622</b>	<b>5,001,931</b>	<b>13,360,358</b>	<b>13,579,214</b>	<b>10,456,426</b>	<b>10,866,583</b>	<b>3,035,424</b>
Accounts payable	585,416	397,888	2,646,832	1,071,282	1,213,072	2,209,156	249,707
Mortgages, notes, bonds payable in less than 1 year	581,847	124,300	632,502	519,458	351,455	105,578	70,327
Other current liabilities	656,694	418,501	1,035,439	1,371,171	210,053	1,525,677	449,580
Nonrecourse loans	* 23,200	* 5,865	* 60,934	* 71,967	* 34,747	0	5,107
Mortgages, notes, bonds payable in 1 year or more	1,065,443	662,017	1,288,591	933,835	1,287,243	376,866	455,653
Other liabilities	-51,705	128,383	1,050,514	3,657,752	695,186	61,609	55,501
Partners capital accounts	4,371,727	3,264,975	6,645,544	5,953,751	6,664,670	6,587,697	1,749,548

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	1,198	1,926	5,035	49,268	27,306	17,868	4,093
Number of partners	3,804	6,058	19,796	219,178	76,404	127,316	15,458
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,065	838	3,678	33,832	19,989	12,158	1,685
Number of partners	3,413	3,871	16,379	183,910	60,117	114,337	9,456
<b>Total assets</b>	<b>40,531,591</b>	<b>1,408,054</b>	<b>25,592,355</b>	<b>131,847,983</b>	<b>57,214,024</b>	<b>72,041,487</b>	<b>2,592,471</b>
Cash	1,467,996	32,017	723,763	6,104,430	2,860,584	2,969,414	274,432
Trade notes and accounts receivable	7,461,611	237,502	6,117,271	42,879,796	16,433,049	25,446,358	1,000,389
Less: Allowance for bad debts	60,175	8,352	42,816	593,967	289,642	294,063	10,262
Inventories	9,089,726	201,596	3,410,575	30,613,557	16,375,166	14,024,084	214,307
U.S. Government obligations	0	0	0	* 142,074	* 32,634	109,440	0
Tax-exempt securities	0	0	0	* 116	0	* 116	0
Other current assets	7,640,017	338,434	1,287,577	9,994,363	3,262,356	6,441,487	290,521
Mortgage and real estate loans	850	0	0	13,521	* 12,215	* 1,306	0
Other investments	2,650,280	* 1,928	4,556,356	5,041,570	2,424,131	2,514,102	103,337
Depreciable assets	15,304,625	480,010	7,433,397	23,651,044	8,374,660	14,945,755	330,629
Less: Accumulated depreciation	8,398,347	254,136	3,808,629	10,050,075	4,035,900	5,857,363	156,813
Depletable assets	0	0	0	* 34,378	* 3,929	* 29,472	* 977
Less: Accumulated depletion	0	0	0	* 27,064	* 2,602	* 23,532	* 931
Land	146,159	* 13,852	164,830	1,247,746	438,761	630,233	* 178,752
Intangible assets	2,635,245	370,060	4,960,809	17,943,677	8,864,903	8,832,220	246,554
Less: Accumulated amortization	646,662	39,805	640,959	1,780,346	567,877	1,193,985	18,485
Other assets	3,240,267	34,948	1,430,180	6,633,163	3,027,657	3,466,444	139,063
<b>Total liabilities and capital</b>	<b>40,531,591</b>	<b>1,408,054</b>	<b>25,592,355</b>	<b>131,847,983</b>	<b>57,214,024</b>	<b>72,041,487</b>	<b>2,592,471</b>
Accounts payable	5,875,566	187,085	1,724,478	37,077,645	12,699,602	23,765,692	612,351
Mortgages, notes, bonds payable in less than 1 year	751,892	103,081	554,818	10,936,846	7,395,316	3,437,178	104,352
Other current liabilities	11,840,375	158,040	3,091,198	22,481,468	10,350,805	11,721,428	409,236
Nonrecourse loans	81,984	0	* 134,929	1,297,349	493,166	804,182	* 1
Mortgages, notes, bonds payable in 1 year or more	5,257,826	409,167	2,240,254	13,137,288	5,674,135	6,975,105	488,048
Other liabilities	4,944,963	* 95,581	-2,579,641	10,334,631	4,481,856	5,999,276	-146,501
Partners capital accounts	11,778,984	455,099	20,426,320	36,582,756	16,119,143	19,338,627	1,124,985
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	453	1,185	2,462	25,799	15,885	8,399	1,516
Number of partners	1,837	2,498	9,891	97,253	42,572	50,643	4,039
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	418	233	1,869	19,117	11,382	6,533	1,202
Number of partners	1,659	593	8,137	80,910	32,195	45,313	3,403
<b>Total assets</b>	<b>29,215,748</b>	<b>1,053,257</b>	<b>22,418,578</b>	<b>109,730,349</b>	<b>45,545,666</b>	<b>62,211,720</b>	<b>1,972,963</b>
Cash	1,156,415	27,207	672,930	5,284,935	2,547,322	2,533,364	204,249
Trade notes and accounts receivable	6,101,960	132,221	5,615,193	37,993,117	14,081,361	23,197,941	713,815
Less: Allowance for bad debts	38,989	* 3,793	34,525	440,170	230,504	200,330	9,335
Inventories	4,402,930	105,838	2,720,088	25,706,424	13,259,470	12,290,635	156,319
U.S. Government obligations	0	0	0	* 122,146	* 12,706	109,440	0
Tax-exempt securities	0	0	0	* 116	0	* 116	0
Other current assets	6,918,284	287,070	556,036	8,573,486	2,954,415	5,428,896	190,174
Mortgage and real estate loans	850	0	0	* 12,499	* 11,698	* 802	0
Other investments	2,545,911	0	4,559,373	4,483,985	2,083,286	2,311,884	* 88,815
Depreciable assets	11,421,388	331,726	6,672,810	19,457,501	6,946,424	12,208,825	302,252
Less: Accumulated depreciation	7,073,926	180,911	3,361,629	8,616,201	3,466,878	5,012,158	137,166
Depletable assets	0	0	0	* 3,282	* 1,912	* 394	* 977
Less: Accumulated depletion	0	0	0	* 3,165	* 1,841	* 394	* 931
Land	81,701	* 10,174	115,926	976,624	347,604	450,268	* 178,752
Intangible assets	2,103,731	* 344,583	3,966,513	11,846,930	5,152,690	6,497,838	196,402
Less: Accumulated amortization	594,385	* 35,211	355,431	1,382,690	441,108	923,433	18,149
Other assets	2,189,877	* 34,354	1,291,293	5,711,530	2,287,109	3,317,632	106,789
<b>Total liabilities and capital</b>	<b>29,215,748</b>	<b>1,053,257</b>	<b>22,418,578</b>	<b>109,730,349</b>	<b>45,545,666</b>	<b>62,211,720</b>	<b>1,972,963</b>
Accounts payable	4,803,904	65,909	1,268,384	31,938,605	10,388,642	21,255,342	294,621
Mortgages, notes, bonds payable in less than 1 year	367,431	* 12,959	379,189	7,476,138	4,884,595	2,495,042	96,502
Other current liabilities	7,821,755	100,705	2,179,541	13,445,874	3,049,370	10,081,731	314,773
Nonrecourse loans	81,984	0	* 128,027	744,696	336,878	407,817	* 1
Mortgages, notes, bonds payable in 1 year or more	1,994,333	* 311,138	1,233,339	9,722,112	4,253,709	5,161,682	306,722
Other liabilities	4,299,310	3,615	-3,040,323	8,307,265	3,075,242	5,380,841	-148,818
Partners capital accounts	9,847,031	558,932	20,270,422	38,095,659	19,557,232	17,429,265	1,109,163

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	151,082	15,946	5,507	3,021	7,638	18,440	5,085
Number of partners	468,501	40,726	13,925	7,287	24,583	50,326	35,742
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	88,183	11,661	3,932	2,603	5,706	12,369	4,409
Number of partners	333,317	30,688	10,636	6,451	20,719	36,908	34,119
<b>Total assets</b>	<b>117,390,310</b>	<b>35,472,605</b>	<b>4,136,522</b>	<b>3,071,869</b>	<b>5,501,780</b>	<b>13,250,332</b>	<b>3,008,787</b>
Cash	7,868,126	2,531,784	452,011	145,092	295,690	1,198,137	271,089
Trade notes and accounts receivable	13,098,025	3,692,889	814,376	445,477	1,164,425	1,537,439	816,362
Less: Allowance for bad debts	294,523	30,611	20,968	* 5,093	20,119	7,553	22,823
Inventories	37,562,666	19,176,943	1,318,650	872,781	1,769,048	2,980,910	959,019
U.S. Government obligations	* 8,855	7	0	0	0	0	* 5,306
Tax-exempt securities	5,462	0	0	0	0	4	0
Other current assets	7,215,107	1,398,666	101,163	1,071,318	376,366	468,490	896,410
Mortgage and real estate loans	212,556	* 47,566	0	0	4,588	* 3,814	* 16,403
Other investments	3,439,508	370,686	128,085	* 9,928	91,453	872	* 134,554
Depreciable assets	42,245,817	6,670,271	1,083,228	541,654	1,760,519	8,740,988	900,920
Less: Accumulated depreciation	18,735,149	2,732,361	478,894	290,823	1,010,490	3,933,177	428,952
Depletable assets	* 31,696	* 456	* 23,763	0	0	* 7,070	0
Less: Accumulated depletion	* 7,463	126	0	0	0	* 7,070	0
Land	4,742,877	556,070	84,613	* 27,279	278,047	808,213	* 11,221
Intangible assets	16,137,495	3,383,698	462,915	151,101	784,916	1,028,971	746,463
Less: Accumulated amortization	2,974,023	408,086	66,182	28,691	150,005	246,388	139,699
Other assets	6,833,278	814,752	233,761	131,846	157,341	669,612	-1,157,487
<b>Total liabilities and capital</b>	<b>117,390,310</b>	<b>35,472,605</b>	<b>4,136,522</b>	<b>3,071,869</b>	<b>5,501,780</b>	<b>13,250,332</b>	<b>3,008,787</b>
Accounts payable	13,929,609	2,084,982	881,877	434,976	952,186	2,028,898	1,143,890
Mortgages, notes, bonds payable in less than 1 year	18,639,558	15,512,147	167,747	279,496	395,497	290,487	169,127
Other current liabilities	12,798,453	3,107,635	757,957	315,110	628,186	1,403,318	563,143
Nonrecourse loans	1,922,361	259,880	* 141,489	* 11,295	* 34,192	288,016	* 167,084
Mortgages, notes, bonds payable in 1 year or more	23,444,890	4,831,125	832,305	651,284	1,070,264	3,140,736	987,765
Other liabilities	7,725,137	1,326,941	269,682	171,732	203,237	1,103,455	-432,214
Partners capital accounts	38,930,302	8,349,893	1,085,466	1,207,977	2,218,218	4,995,421	409,992
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	66,833	7,113	2,646	1,810	4,659	8,986	1,897
Number of partners	235,827	18,132	6,915	4,549	15,325	24,632	5,065
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	43,393	5,646	2,335	1,392	3,389	6,380	1,491
Number of partners	184,754	14,703	6,291	3,713	12,784	18,472	3,983
<b>Total assets</b>	<b>75,341,399</b>	<b>22,646,495</b>	<b>2,981,523</b>	<b>980,943</b>	<b>3,980,819</b>	<b>6,354,713</b>	<b>1,714,318</b>
Cash	5,735,475	1,898,267	417,008	127,428	218,123	710,780	216,196
Trade notes and accounts receivable	9,076,294	2,611,064	683,910	285,110	988,064	323,735	569,564
Less: Allowance for bad debts	239,676	20,766	20,248	* 2,449	18,416	2,983	19,752
Inventories	21,781,179	11,816,933	816,761	248,384	1,200,313	1,259,371	372,790
U.S. Government obligations	* 3,542	0	0	0	0	0	0
Tax-exempt securities	5,457	0	0	0	0	4	0
Other current assets	3,871,503	1,051,127	77,938	117,495	278,792	317,364	72,566
Mortgage and real estate loans	154,300	9,314	0	0	4,588	* 3,814	0
Other investments	2,742,910	291,999	128,085	* 5,325	88,105	91,006	* 15,430
Depreciable assets	26,262,376	4,193,350	773,380	168,316	1,154,311	4,135,150	493,150
Less: Accumulated depreciation	12,358,507	1,839,236	373,847	77,126	709,756	1,931,815	288,681
Depletable assets	* 31,646	407	* 23,763	0	0	* 7,070	0
Less: Accumulated depletion	* 7,463	126	0	0	0	* 7,070	0
Land	2,742,976	329,205	* 68,953	* 2,072	240,419	195,374	* 2,614
Intangible assets	11,779,017	2,181,731	311,226	106,895	464,184	450,677	324,365
Less: Accumulated amortization	2,044,845	298,901	42,590	8,818	42,079	114,901	109,654
Other assets	5,805,216	422,126	117,184	8,312	114,170	917,136	65,729
<b>Total liabilities and capital</b>	<b>75,341,399</b>	<b>22,646,495</b>	<b>2,981,523</b>	<b>980,943</b>	<b>3,980,819</b>	<b>6,354,713</b>	<b>1,714,318</b>
Accounts payable	9,015,177	1,409,170	515,710	301,362	569,355	1,137,304	708,997
Mortgages, notes, bonds payable in less than 1 year	10,965,814	9,438,013	106,207	91,957	184,901	172,516	109,082
Other current liabilities	7,705,442	1,989,023	572,748	155,514	390,271	599,543	283,645
Nonrecourse loans	1,158,050	137,000	* 141,287	0	* 34,192	* 56,666	* 77,981
Mortgages, notes, bonds payable in 1 year or more	11,092,719	2,501,113	482,092	82,551	446,770	1,114,112	190,383
Other liabilities	3,080,871	620,711	255,454	* 111,908	158,027	326,595	-476,314
Partners capital accounts	32,323,325	6,551,464	908,025	237,651	2,197,302	2,947,977	820,544

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	7,683	14,957	12,665	2,386	33,750	24,005	43,310
Number of partners	19,658	35,536	30,456	6,059	76,228	127,974	1,185,816
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	6,367	7,999	6,210	1,525	18,115	7,287	28,168
Number of partners	16,803	20,039	17,444	4,337	43,279	91,893	1,120,559
<b>Total assets</b>	<b>12,908,022</b>	<b>5,000,158</b>	<b>1,976,938</b>	<b>6,186,782</b>	<b>7,684,285</b>	<b>19,192,231</b>	<b>159,025,479</b>
Cash	517,534	383,249	158,257	363,246	696,015	856,021	4,374,889
Trade notes and accounts receivable	1,093,936	439,328	53,235	288,071	534,257	2,218,232	19,948,052
Less: Allowance for bad debts	7,101	* 9,838	* 1,217	* 12,081	8,717	148,400	116,070
Inventories	1,012,716	1,614,546	750,594	1,828,393	3,101,596	2,177,471	3,270,815
U.S. Government obligations	* 3,542	0	0	0	0	0	* 176,666
Tax-exempt securities	5,458	0	0	0	0	0	* 216
Other current assets	582,508	288,078	250,594	297,001	375,463	1,109,049	8,998,279
Mortgage and real estate loans	8,167	* 304	0	0	* 131,713	0	* 52,893
Other investments	231,677	* 52,532	* 17,522	* 46,601	199,893	2,155,705	23,365,584
Depreciable assets	9,423,956	1,483,138	680,885	2,664,012	2,399,756	5,896,489	93,458,485
Less: Accumulated depreciation	3,906,949	544,713	338,600	1,050,636	1,153,997	2,865,559	27,286,837
Depletable assets	140	0	0	0	* 267	0	* 43,402
Less: Accumulated depletion	1	0	0	0	* 267	0	* 22,373
Land	2,147,749	267,287	* 6,952	204,759	132,055	218,633	975,574
Intangible assets	1,062,884	882,621	251,615	282,505	423,958	6,675,847	12,373,714
Less: Accumulated amortization	177,696	183,592	69,990	28,116	144,158	1,331,420	1,599,957
Other assets	909,500	327,220	217,091	1,303,027	996,449	2,230,165	21,012,148
<b>Total liabilities and capital</b>	<b>12,908,022</b>	<b>5,000,158</b>	<b>1,976,938</b>	<b>6,186,782</b>	<b>7,684,285</b>	<b>19,192,231</b>	<b>159,025,479</b>
Accounts payable	1,872,984	637,571	345,599	856,537	717,042	1,973,066	16,360,958
Mortgages, notes, bonds payable in less than 1 year	262,900	357,541	80,902	202,252	243,878	677,583	4,508,636
Other current liabilities	916,605	591,965	258,989	1,034,757	1,107,120	2,113,670	10,239,317
Nonrecourse loans	773,827	* 6,291	* 11,676	* 38,177	* 78,669	* 111,764	4,313,712
Mortgages, notes, bonds payable in 1 year or more	3,952,187	1,763,312	750,406	1,037,751	1,575,213	2,852,543	47,475,454
Other liabilities	816,620	354,768	51,329	667,453	886,046	2,306,088	16,256,280
Partners capital accounts	4,312,898	1,288,710	478,037	2,349,855	3,076,318	9,157,517	59,871,122
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	4,241	4,813	4,350	1,199	13,575	11,545	22,426
Number of partners	10,128	11,150	8,933	3,292	31,808	95,898	1,060,326
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	3,240	3,816	2,029	609	9,211	3,857	14,307
Number of partners	7,950	8,973	4,287	2,111	22,810	78,675	1,010,145
<b>Total assets</b>	<b>9,829,094</b>	<b>2,067,059</b>	<b>1,113,063</b>	<b>2,416,381</b>	<b>4,776,173</b>	<b>16,480,819</b>	<b>120,934,338</b>
Cash	358,416	256,917	103,241	305,682	549,881	573,536	3,293,031
Trade notes and accounts receivable	986,572	133,965	33,097	231,886	439,397	1,789,931	18,002,613
Less: Allowance for bad debts	4,810	* 3,890	* 653	* 12,051	6,381	127,276	89,609
Inventories	728,066	806,272	404,282	954,603	1,753,933	1,419,471	2,613,958
U.S. Government obligations	* 3,542	0	0	0	0	0	* 173,377
Tax-exempt securities	5,453	0	0	0	0	0	* 216
Other current assets	451,921	248,824	101,500	78,542	326,337	749,096	6,940,702
Mortgage and real estate loans	4,667	* 304	0	0	* 131,612	0	* 45,745
Other investments	169,882	* 18,263	* 16,339	* 20,542	* 18,507	1,879,426	20,552,581
Depreciable assets	7,030,591	550,727	394,163	827,908	1,344,370	5,196,959	66,890,781
Less: Accumulated depreciation	2,983,056	368,734	221,698	317,799	821,208	2,425,552	19,622,783
Depletable assets	140	0	0	0	* 267	0	* 43,334
Less: Accumulated depletion	1	0	0	0	* 267	0	* 22,373
Land	1,575,735	* 24,486	* 657	* 86,105	* 6,648	210,708	707,394
Intangible assets	801,394	459,879	* 130,894	* 155,233	178,819	6,213,719	6,074,540
Less: Accumulated amortization	106,763	149,191	* 16,668	* 4,568	64,863	1,085,848	1,296,784
Other assets	807,345	89,236	167,908	90,299	919,121	2,086,648	16,627,615
<b>Total liabilities and capital</b>	<b>9,829,094</b>	<b>2,067,059</b>	<b>1,113,063</b>	<b>2,416,381</b>	<b>4,776,173</b>	<b>16,480,819</b>	<b>120,934,338</b>
Accounts payable	1,450,828	277,964	196,052	556,947	520,461	1,371,027	13,886,434
Mortgages, notes, bonds payable in less than 1 year	117,665	77,000	* 28,114	* 34,858	162,910	442,591	3,139,571
Other current liabilities	604,901	239,058	48,871	396,638	861,731	1,563,500	7,992,947
Nonrecourse loans	665,102	* 4,579	0	0	* 28,730	* 12,513	1,311,230
Mortgages, notes, bonds payable in 1 year or more	2,323,199	350,026	185,266	* 114,394	889,206	2,413,606	33,888,651
Other liabilities	337,706	186,943	* 50,357	189,340	445,751	874,393	6,697,087
Partners capital accounts	4,329,694	931,488	604,404	1,124,204	1,867,383	9,803,188	54,018,420

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	5,041	1,219	18,957	2,446	388	* 1,856	6,934
Number of partners	11,882	36,325	42,822	5,711	1,035,825	* 3,999	33,620
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	3,231	1,010	10,411	1,905	306	* 1,267	5,268
Number of partners	8,221	36,038	25,412	4,628	1,001,240	* 2,822	29,970
<b>Total assets</b>	<b>5,809,065</b>	<b>9,202,896</b>	<b>5,362,135</b>	<b>1,203,292</b>	<b>109,426,131</b>	<b>* 1,031,624</b>	<b>13,707,172</b>
Cash	283,013	905,955	596,349	21,003	951,013	* 67,373	991,032
Trade notes and accounts receivable	640,315	605,289	1,522,812	* 67,765	12,936,332	* 12,983	2,012,366
Less: Allowance for bad debts	15,314	* 13,292	25,755	* 1,823	21,642	0	35,929
Inventories	58,533	* 85,868	44,987	1,508	2,129,984	* 5,825	676,788
U.S. Government obligations	0	* 1,335	0	0	172,042	0	0
Tax-exempt securities	0	0	* 216	0	0	0	0
Other current assets	376,394	213,802	391,327	* 35,907	6,938,775	* 48,058	517,414
Mortgage and real estate loans	* 6,976	* 754	* 10,574	0	* 417	0	0
Other investments	* 47,874	445,392	68,249	* 171,899	20,246,491	* 64,132	430,456
Depreciable assets	6,089,395	6,149,951	5,560,338	584,210	60,077,814	* 816,375	5,278,606
Less: Accumulated depreciation	2,555,596	1,687,766	3,322,009	203,577	14,151,824	* 380,116	1,957,279
Depletable assets	0	0	* 43,038	0	* 365	0	0
Less: Accumulated depletion	0	0	* 22,198	0	176	0	0
Land	* 20,623	* 3,586	35,787	8,086	252,325	0	* 9,550
Intangible assets	272,481	1,104,662	263,382	* 559,964	4,216,421	* 18,677	5,218,841
Less: Accumulated amortization	25,743	32,531	42,479	* 59,545	1,195,496	* 10,213	130,754
Other assets	610,115	1,419,891	237,518	* 17,895	16,873,288	* 388,531	696,080
<b>Total liabilities and capital</b>	<b>5,809,065</b>	<b>9,202,896</b>	<b>5,362,135</b>	<b>1,203,292</b>	<b>109,426,131</b>	<b>* 1,031,624</b>	<b>13,707,172</b>
Accounts payable	835,881	190,435	770,416	* 30,616	12,268,723	* 1,564	996,824
Mortgages, notes, bonds payable in less than 1 year	135,768	165,659	642,904	* 45,255	2,339,720	* 4,909	909,053
Other current liabilities	902,856	816,172	903,664	298,042	4,965,765	* 154,698	1,117,843
Nonrecourse loans	0	0	* 44,772	0	* 1,813,460	0	* 2,102,727
Mortgages, notes, bonds payable in 1 year or more	2,994,088	2,564,153	1,837,643	* 545,814	33,888,672	* 189,136	1,743,526
Other liabilities	2,493,041	1,683,457	152,981	* 148,137	6,036,951	0	3,832,552
Partners capital accounts	-1,552,570	3,783,019	1,009,755	135,428	48,112,839	* 681,318	3,004,647
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	510	736	11,825	* 977	204	* 785	4,110
Number of partners	1,782	20,648	26,174	* 1,955	976,590	* 1,817	22,748
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	d	d	6,831	* 436	201	* 785	2,714
Number of partners	1,759	20,361	17,042	* 873	942,271	* 1,817	19,368
<b>Total assets</b>	<b>1,479,557</b>	<b>6,536,404</b>	<b>4,058,848</b>	<b>* 249,203</b>	<b>92,074,055</b>	<b>* 119,324</b>	<b>4,662,928</b>
Cash	167,527	628,063	530,243	* 11,585	728,719	* 31,989	672,108
Trade notes and accounts receivable	554,569	566,160	1,265,466	* 14,492	11,853,318	* 37	1,693,493
Less: Allowance for bad debts	14,540	* 13,100	18,481	* 379	21,587	0	19,335
Inventories	* 49,719	* 83,875	32,645	992	1,985,239	* 5,825	208,366
U.S. Government obligations	0	* 1,335	0	0	172,042	0	0
Tax-exempt securities	0	0	* 216	0	0	0	0
Other current assets	164,565	158,238	362,324	* 22,777	5,406,040	* 9,429	397,627
Mortgage and real estate loans	0	582	* 10,574	0	* 417	0	0
Other investments	6,230	* 414,860	67,873	* 103,826	17,885,629	* 1,951	181,122
Depreciable assets	497,756	3,474,920	3,740,082	* 168,860	49,389,355	* 186,461	1,966,729
Less: Accumulated depreciation	229,485	821,072	2,343,188	* 91,385	12,578,758	* 126,609	762,836
Depletable assets	0	0	* 43,038	0	296	0	0
Less: Accumulated depletion	0	0	* 22,198	0	176	0	0
Land	* 7,415	* 1,600	24,302	2	244,745	0	* 893
Intangible assets	* 178,148	1,069,851	194,056	* 9,906	3,697,289	* 15,036	207,424
Less: Accumulated amortization	* 19,874	26,506	38,115	* 3,214	1,071,358	* 7,680	35,707
Other assets	117,528	997,596	210,013	* 11,740	14,382,847	* 2,885	153,045
<b>Total liabilities and capital</b>	<b>1,479,557</b>	<b>6,536,404</b>	<b>4,058,848</b>	<b>* 249,203</b>	<b>92,074,055</b>	<b>* 119,324</b>	<b>4,662,928</b>
Accounts payable	177,972	153,316	648,621	* 12,851	10,979,196	* -85	746,608
Mortgages, notes, bonds payable in less than 1 year	* 17,353	94,913	349,219	* 19,949	2,301,763	* 4,909	201,072
Other current liabilities	128,190	730,826	614,077	* 21,694	4,727,716	* 12,862	780,292
Nonrecourse loans	0	0	* 44,772	0	1,141,488	0	* 3,774
Mortgages, notes, bonds payable in 1 year or more	* 607,863	1,294,270	1,090,934	* 18,754	27,067,678	* 84,635	742,608
Other liabilities	* 41,881	1,665,070	100,585	* 19,591	2,851,398	0	116,211
Partners capital accounts	506,298	2,598,008	1,210,640	* 156,364	43,004,816	* 17,004	2,072,362

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	2,254	4,215	39,017	8,412	12,819	2,287	744
Number of partners	4,984	10,648	178,159	30,108	41,222	41,150	2,590
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,671	3,099	28,360	5,981	9,060	2,199	744
Number of partners	3,819	8,410	134,079	24,338	30,517	29,884	2,590
<b>Total assets</b>	<b>170,440</b>	<b>13,112,724</b>	<b>573,177,088</b>	<b>30,860,604</b>	<b>46,368,444</b>	<b>82,134,194</b>	<b>773,391</b>
Cash	22,287	536,864	11,027,323	962,785	2,595,674	1,718,651	126,412
Trade notes and accounts receivable	* 45,717	2,104,473	40,853,005	4,286,948	5,752,554	7,837,864	464,592
Less: Allowance for bad debts	* 368	1,946	2,692,356	830,724	619,434	320,624	* 3,917
Inventories	0	267,322	7,833,502	450,866	5,212,699	79,585	0
U.S. Government obligations	0	* 3,289	* 198,242	0	* 174,987	* 5,134	0
Tax-exempt securities	0	0	98,158	0	98,158	0	0
Other current assets	31,315	445,287	35,426,597	2,202,580	2,485,844	7,255,445	26,718
Mortgage and real estate loans	0	* 34,172	* 4,827	0	681	* 1,523	* 486
Other investments	0	1,891,092	158,723,351	4,155,769	10,836,244	10,616,760	12,531
Depreciable assets	85,516	8,816,279	168,190,765	5,688,862	8,265,087	31,530,304	89,131
Less: Accumulated depreciation	49,469	2,979,201	78,502,950	3,277,063	3,424,500	17,510,511	53,884
Depletable assets	0	0	* 45,889	* 1,966	* 42,948	0	* 975
Less: Accumulated depletion	0	0	* 1,721	* 746	0	0	* 975
Land	* 3,230	642,386	1,420,669	178,387	511,045	196,516	0
Intangible assets	* 26,894	692,392	221,006,214	14,884,991	11,781,388	37,933,446	* 1,242
Less: Accumulated amortization	* 596	102,600	24,654,993	2,965,454	3,715,090	8,144,354	* 1,212
Other assets	* 5,914	762,914	34,200,566	5,121,438	6,370,159	10,934,455	* 111,291
<b>Total liabilities and capital</b>	<b>170,440</b>	<b>13,112,724</b>	<b>573,177,088</b>	<b>30,860,604</b>	<b>46,368,444</b>	<b>82,134,194</b>	<b>773,391</b>
Accounts payable	* 27,273	1,239,226	22,171,546	1,091,963	701,473	2,623,600	* 416,960
Mortgages, notes, bonds payable in less than 1 year	* 28,848	236,519	11,825,126	562,257	580,222	2,084,348	* 4,227
Other current liabilities	* 17,003	1,063,272	63,265,364	3,875,973	6,231,176	6,886,693	71,369
Nonrecourse loans	* 1,707	* 351,047	2,851,093	* 27,748	880,414	* 644,757	* 16,465
Mortgages, notes, bonds payable in 1 year or more	* 32,506	3,679,915	77,563,621	4,373,812	5,703,313	26,287,938	* 5,442
Other liabilities	* 1,517	1,907,644	61,178,885	5,292,082	10,561,714	15,182,091	* 11,420
Partners capital accounts	61,586	4,635,101	334,321,453	15,636,770	21,710,132	28,424,766	247,506
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,520	1,759	16,070	3,792	4,366	353	277
Number of partners	3,517	5,094	61,740	10,283	12,626	12,302	805
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	938	1,366	12,683	2,953	3,978	341	277
Number of partners	2,353	4,302	41,778	8,602	11,386	1,193	805
<b>Total assets</b>	<b>149,724</b>	<b>11,604,294</b>	<b>476,239,229</b>	<b>22,368,884</b>	<b>26,482,769</b>	<b>45,403,654</b>	<b>641,582</b>
Cash	19,784	503,014	6,946,808	723,596	782,803	1,049,289	* 85,458
Trade notes and accounts receivable	* 42,406	2,012,671	33,159,690	3,435,734	2,470,492	6,191,359	* 458,159
Less: Allowance for bad debts	* 368	1,817	2,162,225	722,348	415,396	174,505	* 3,409
Inventories	0	247,300	3,240,239	356,325	1,054,622	7,540	0
U.S. Government obligations	0	0	* 193,108	0	* 174,987	0	0
Tax-exempt securities	0	0	98,158	0	98,158	0	0
Other current assets	* 27,379	392,323	28,031,412	1,641,283	1,454,203	4,939,771	* 26,368
Mortgage and real estate loans	0	* 34,172	* 2,091	0	681	0	0
Other investments	0	1,891,091	149,307,777	3,702,929	9,942,822	9,015,504	12,531
Depreciable assets	72,294	7,394,322	132,542,515	4,218,546	5,337,291	11,326,824	* 64,872
Less: Accumulated depreciation	46,414	2,623,035	60,874,545	2,726,154	2,256,305	6,041,410	* 46,972
Depletable assets	0	0	* 45,889	* 1,966	* 42,948	0	* 975
Less: Accumulated depletion	0	0	* 1,721	* 746	0	0	* 975
Land	* 3,230	425,207	1,155,116	125,846	469,859	69,996	0
Intangible assets	* 25,821	677,008	177,017,643	8,960,383	7,875,905	13,730,049	* 1,242
Less: Accumulated amortization	* 322	94,008	16,014,428	2,109,763	2,507,498	2,871,272	* 1,212
Other assets	* 5,914	746,046	23,551,701	4,761,286	1,957,196	8,160,510	* 44,544
<b>Total liabilities and capital</b>	<b>149,724</b>	<b>11,604,294</b>	<b>476,239,229</b>	<b>22,368,884</b>	<b>26,482,769</b>	<b>45,403,654</b>	<b>641,582</b>
Accounts payable	* 22,599	1,145,354	18,049,764	879,723	257,614	1,889,173	* 413,377
Mortgages, notes, bonds payable in less than 1 year	* 22,341	128,051	8,670,083	142,035	120,657	1,158,421	* 1,259
Other current liabilities	* 11,634	965,656	49,352,770	2,994,521	3,179,952	2,598,246	* 65,696
Nonrecourse loans	* 1,707	* 119,489	762,434	* 12,926	* 324,217	781	4,742
Mortgages, notes, bonds payable in 1 year or more	* 24,475	2,957,433	39,147,713	1,756,215	1,171,155	3,123,508	* 5,442
Other liabilities	* 1,517	1,900,833	41,003,981	3,325,269	5,125,173	5,637,607	10,860
Partners capital accounts	65,450	4,387,477	319,252,483	13,258,195	16,304,001	30,995,918	140,206

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued			Finance and insurance			
	Tele-communications	Internet service providers, web search portals, and data processing services	Other information services	Total	Depository credit intermediation	Non depository credit intermediation	Activities related to credit intermediation
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	5,649	7,332	1,773	294,730	65	11,614	3,813
Number of partners	32,076	24,598	6,414	3,413,610	515	65,402	11,152
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	3,781	5,066	1,529	222,526	65	8,770	2,820
Number of partners	25,246	15,578	5,926	3,006,829	515	58,430	8,760
<b>Total assets</b>	<b>404,422,910</b>	<b>4,141,610</b>	<b>4,475,934</b>	<b>10,084,596,024</b>	<b>27,837,007</b>	<b>463,169,843</b>	<b>32,729,984</b>
Cash	4,229,239	177,844	1,216,717	408,001,448	969,145	25,897,148	5,434,087
Trade notes and accounts receivable	20,582,007	1,441,765	487,276	466,197,353	* 2,937,146	170,964,165	1,981,656
Less: Allowance for bad debts	900,667	6,885	* 10,105	5,119,977	* 38,706	4,299,549	22,989
Inventories	2,048,761	* 37,906	* 3,684	173,377,219	* 2,968	2,600,752	* 270,685
U.S. Government obligations	* 3,331	14,791	0	64,862,710	349,777	752,192	0
Tax-exempt securities	0	0	0	37,723,772	193,004	* 36,202	0
Other current assets	22,539,556	657,217	259,238	2,482,967,621	5,779,893	25,815,466	1,823,697
Mortgage and real estate loans	726	0	* 1,411	132,340,679	0	99,451,930	* 4,464,367
Other investments	132,512,082	343,071	246,893	5,752,385,822	14,408,698	50,273,753	2,861,796
Depreciable assets	117,964,690	1,865,531	2,787,160	56,622,612	* 68,647	17,461,482	600,417
Less: Accumulated depreciation	51,786,770	891,635	1,558,587	13,103,965	* 6,285	3,352,170	296,278
Depletable assets	0	0	0	991,681	0	* 28,395	0
Less: Accumulated depletion	0	0	0	164,561	0	0	0
Land	473,061	* 1,046	60,614	10,893,345	0	194,511	* 13,563
Intangible assets	155,092,678	552,395	760,074	54,900,026	* 368,278	31,810,797	7,715,976
Less: Accumulated amortization	9,477,834	157,895	193,154	10,273,919	* 3,114	6,126,737	826,009
Other assets	11,142,050	106,459	414,714	471,994,157	2,807,557	51,661,503	8,709,016
<b>Total liabilities and capital</b>	<b>404,422,910</b>	<b>4,141,610</b>	<b>4,475,934</b>	<b>10,084,596,024</b>	<b>27,837,007</b>	<b>463,169,843</b>	<b>32,729,984</b>
Accounts payable	16,141,265	778,160	418,125	244,828,837	* 18,344	12,309,664	4,216,562
Mortgages, notes, bonds payable in less than 1 year	8,329,076	221,263	43,733	217,340,155	* 5,986,509	91,608,392	7,939,826
Other current liabilities	42,223,228	561,586	3,415,339	3,201,960,434	5,785,602	26,799,483	2,866,385
Nonrecourse loans	1,211,131	* 70,387	* 191	97,230,543	0	8,345,238	* 614,064
Mortgages, notes, bonds payable in 1 year or more	40,608,539	430,177	154,399	380,062,358	* 1,218,102	193,426,341	808,122
Other liabilities	29,157,441	314,818	659,318	748,851,041	12,095,887	19,708,461	1,264,425
Partners capital accounts	266,752,230	1,765,220	-215,172	5,194,322,656	2,732,562	110,972,265	15,020,600
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	2,950	3,254	1,077	214,813	41	5,839	1,277
Number of partners	14,707	7,674	3,342	2,725,859	357	39,572	5,530
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,975	2,143	1,016	163,106	41	4,691	1,277
Number of partners	11,764	4,808	3,220	2,404,411	357	37,017	5,530
<b>Total assets</b>	<b>374,694,338</b>	<b>2,722,512</b>	<b>3,925,489</b>	<b>7,913,029,328</b>	<b>27,123,766</b>	<b>217,902,265</b>	<b>31,725,762</b>
Cash	3,128,214	88,401	1,089,045	326,137,209	831,138	13,157,577	5,180,771
Trade notes and accounts receivable	18,832,826	1,301,897	469,222	363,151,555	* 2,866,875	84,957,282	1,968,411
Less: Allowance for bad debts	833,838	* 2,886	* 9,842	3,452,697	* 36,058	2,923,358	22,909
Inventories	1,782,420	* 36,896	2,437	168,789,158	* 2,968	269,463	* 270,685
U.S. Government obligations	* 3,331	14,791	0	43,282,734	349,777	343,447	0
Tax-exempt securities	0	0	0	21,111,222	193,004	* 35,103	0
Other current assets	19,416,610	316,750	236,428	1,805,113,400	5,775,673	20,254,400	1,649,903
Mortgage and real estate loans	0	0	* 1,411	53,456,361	0	24,578,752	* 4,464,367
Other investments	126,360,703	* 201,320	* 71,968	4,729,161,880	* 14,238,334	25,391,633	* 2,644,714
Depreciable assets	107,790,951	1,181,919	2,622,113	29,771,887	* 65,892	814,275	462,658
Less: Accumulated depreciation	47,821,158	538,204	1,444,341	7,947,876	* 4,859	464,519	199,862
Depletable assets	0	0	0	900,859	0	0	0
Less: Accumulated depletion	0	0	0	148,901	0	0	0
Land	428,270	530	60,614	7,235,134	0	55,532	* 13,563
Intangible assets	145,565,567	160,278	724,217	39,584,997	* 362,272	20,537,570	7,598,328
Less: Accumulated amortization	8,281,291	60,540	182,853	3,526,328	* 2,123	253,592	796,496
Other assets	8,321,733	21,361	285,070	340,408,733	2,480,874	31,148,700	8,491,629
<b>Total liabilities and capital</b>	<b>374,694,338</b>	<b>2,722,512</b>	<b>3,925,489</b>	<b>7,913,029,328</b>	<b>27,123,766</b>	<b>217,902,265</b>	<b>31,725,762</b>
Accounts payable	13,501,072	711,349	397,458	235,314,599	* 14,399	9,602,791	4,093,428
Mortgages, notes, bonds payable in less than 1 year	7,197,957	* 9,606	* 40,148	163,421,996	* 5,940,865	57,597,168	* 7,561,174
Other current liabilities	36,789,051	338,146	3,387,158	2,247,872,780	5,701,752	17,652,103	2,781,556
Nonrecourse loans	349,191	* 70,387	* 191	80,733,066	0	5,016,043	* 499,365
Mortgages, notes, bonds payable in 1 year or more	32,917,630	* 39,584	* 134,178	171,275,069	* 1,199,067	28,009,711	* 712,044
Other liabilities	26,261,353	123,920	519,799	526,031,512	* 11,744,693	10,108,614	851,387
Partners capital accounts	257,678,084	1,429,521	-553,443	4,488,380,306	2,522,990	89,915,835	15,226,808

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued					Real estate and rental and leasing	
	Securities, commodity contracts, and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
(85)	(86)	(87)	(88)	(89)	(90)	(91)	
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	224,500	7,972	216,528	11,653	43,085	1,394,549	1,348,604
Number of partners	2,806,863	211,427	2,595,436	131,580	398,097	6,570,303	6,396,539
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	168,996	6,127	162,869	7,896	33,981	1,133,879	1,103,165
Number of partners	2,450,441	206,258	2,244,183	119,327	369,356	5,636,431	5,503,235
<b>Total assets</b>	<b>8,287,620,684</b>	<b>1,692,076,730</b>	<b>6,595,543,954</b>	<b>24,566,028</b>	<b>1,248,672,477</b>	<b>3,725,244,205</b>	<b>3,600,820,706</b>
Cash	342,845,554	47,996,975	294,848,578	2,596,456	30,259,058	151,259,623	147,299,550
Trade notes and accounts receivable	275,128,610	179,396,507	95,732,102	3,491,183	11,694,592	46,998,535	34,061,315
Less: Allowance for bad debts	677,569	335,836	341,733	49,671	31,493	836,702	708,237
Inventories	169,576,910	157,770,753	11,806,157	* 25,902	900,001	42,701,640	40,587,678
U.S. Government obligations	45,757,586	5,180,220	40,577,366	* 212,824	17,790,330	3,182,372	3,112,427
Tax-exempt securities	33,511,327	* 2,315,029	31,196,298	101	3,983,138	4,417,887	4,417,279
Other current assets	2,275,345,160	1,133,098,144	1,142,247,016	1,221,968	172,981,438	198,368,825	190,599,586
Mortgage and real estate loans	23,945,010	* 991,056	22,953,954	5,447	4,473,925	28,655,370	28,297,101
Other investments	4,719,054,568	100,313,532	4,618,741,037	13,141,440	952,645,566	573,458,791	557,026,380
Depreciable assets	28,557,427	4,890,869	23,666,557	799,349	9,135,290	2,287,033,018	2,176,665,783
Less: Accumulated depreciation	8,391,858	2,413,939	5,977,919	501,300	556,073	565,312,004	515,957,699
Depletable assets	764,462	* 38,383	726,079	0	* 198,823	2,367,133	2,365,771
Less: Accumulated depletion	149,215	* 2,544	146,671	0	* 15,346	522,423	522,423
Land	9,277,242	353,397	8,923,845	* 63,069	1,344,960	596,428,634	594,476,145
Intangible assets	11,860,397	3,666,533	8,193,864	1,160,985	1,983,592	93,067,909	84,797,041
Less: Accumulated amortization	2,682,508	512,643	2,169,865	343,089	292,461	31,121,868	30,286,522
Other assets	363,897,581	59,330,292	304,567,288	2,741,364	42,177,137	295,097,465	284,589,532
<b>Total liabilities and capital</b>	<b>8,287,620,684</b>	<b>1,692,076,730</b>	<b>6,595,543,954</b>	<b>24,566,028</b>	<b>1,248,672,477</b>	<b>3,725,244,205</b>	<b>3,600,820,706</b>
Accounts payable	223,209,950	207,023,753	16,186,183	2,484,273	2,590,036	36,940,541	34,248,035
Mortgages, notes, bonds payable in less than 1 year	36,378,117	2,446,923	33,931,195	542,056	74,885,254	94,050,482	90,066,045
Other current liabilities	2,975,157,449	1,252,643,964	1,722,513,486	2,872,944	188,478,570	168,572,039	156,678,538
Nonrecourse loans	72,410,949	21,118,236	51,292,713	* 76,554	15,783,739	896,360,959	881,586,086
Mortgages, notes, bonds payable in 1 year or more	159,040,155	23,042,121	135,998,034	1,465,252	24,104,385	1,215,737,163	1,175,547,440
Other liabilities	584,863,576	64,864,527	519,999,049	15,250,371	115,668,321	298,503,211	285,791,642
Partners capital accounts	4,236,560,479	120,937,185	4,115,623,294	1,874,577	827,162,173	1,015,079,810	976,902,919
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	165,208	4,611	160,597	9,311	33,136	722,087	699,094
Number of partners	2,299,906	192,806	2,107,100	32,836	347,658	3,587,259	3,503,342
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	124,603	3,994	120,609	6,249	26,244	607,823	593,360
Number of partners	2,013,757	191,270	1,822,487	22,561	325,190	3,155,649	3,096,732
<b>Total assets</b>	<b>6,630,078,492</b>	<b>1,329,587,222</b>	<b>5,300,491,271</b>	<b>22,199,366</b>	<b>983,999,677</b>	<b>2,081,166,031</b>	<b>2,008,754,320</b>
Cash	280,266,537	34,597,907	245,668,630	2,078,206	24,622,980	104,885,776	102,664,846
Trade notes and accounts receivable	259,899,150	176,489,653	83,409,497	3,283,221	10,176,616	32,659,280	23,330,457
Less: Allowance for bad debts	391,473	240,785	150,688	48,962	29,937	587,802	525,595
Inventories	167,818,654	156,906,728	10,911,926	* 6,726	* 420,662	23,809,602	21,952,002
U.S. Government obligations	37,600,169	4,603,751	32,996,419	* 24,981	4,964,359	2,779,347	2,709,524
Tax-exempt securities	17,989,084	* 2,315,029	15,674,055	101	2,893,931	3,387,773	3,387,165
Other current assets	1,696,407,129	825,048,732	871,358,397	478,603	80,547,693	115,864,543	110,642,409
Mortgage and real estate loans	19,934,197	* 359,372	19,574,825	5,447	4,473,599	22,039,036	21,680,767
Other investments	3,866,144,461	90,335,135	3,775,809,326	12,966,862	807,775,875	321,449,849	312,111,756
Depreciable assets	19,230,063	3,463,487	15,766,576	655,187	8,543,812	1,323,800,596	1,260,977,332
Less: Accumulated depreciation	6,464,633	2,019,946	4,444,686	425,327	388,676	399,538,833	365,480,807
Depletable assets	702,036	* 38,383	663,652	0	* 198,823	1,507,618	1,507,618
Less: Accumulated depletion	133,555	* 2,544	131,011	0	* 15,346	455,446	455,446
Land	6,051,253	* 320,051	5,731,202	* 15,475	1,099,311	325,535,245	324,232,906
Intangible assets	8,923,881	3,085,016	5,838,865	844,450	1,318,497	56,193,156	48,557,938
Less: Accumulated amortization	2,021,789	407,170	1,614,619	253,577	198,751	20,279,276	19,604,857
Other assets	258,123,327	34,694,422	223,428,905	2,567,972	37,596,232	168,115,566	161,066,306
<b>Total liabilities and capital</b>	<b>6,630,078,492</b>	<b>1,329,587,222</b>	<b>5,300,491,271</b>	<b>22,199,366</b>	<b>983,999,677</b>	<b>2,081,166,031</b>	<b>2,008,754,320</b>
Accounts payable	217,049,994	203,104,256	13,945,737	2,395,438	2,158,549	19,790,796	17,606,967
Mortgages, notes, bonds payable in less than 1 year	29,579,381	1,731,714	27,847,667	53,590	62,689,818	44,459,282	42,272,191
Other current liabilities	2,121,312,210	946,889,190	1,174,423,019	2,085,722	98,339,438	89,756,918	80,029,741
Nonrecourse loans	59,751,625	* 20,366,274	39,385,351	5,714	15,460,319	460,942,903	455,163,968
Mortgages, notes, bonds payable in 1 year or more	123,061,077	17,072,308	105,988,769	763,670	17,529,501	617,615,259	604,319,913
Other liabilities	461,011,428	39,862,879	421,148,550	15,212,976	27,102,414	159,692,732	149,472,207
Partners capital accounts	3,618,312,778	100,560,601	3,517,752,177	1,682,256	760,719,639	688,908,141	659,889,334

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						
	Real estate—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(92)	(93)	(94)	(95)	(96)	(97)	(98)	
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	404,677	478,201	16,393	95,090	354,244	44,657	1,288
Number of partners	1,823,540	2,099,934	109,098	562,040	1,801,927	170,557	3,207
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	314,792	414,390	12,811	72,200	288,972	29,819	896
Number of partners	1,575,812	1,822,062	101,409	447,289	1,556,663	130,773	2,423
<b>Total assets</b>	<b>892,415,935</b>	<b>1,411,107,277</b>	<b>47,959,614</b>	<b>181,210,158</b>	<b>1,068,127,722</b>	<b>112,910,589</b>	<b>11,512,911</b>
Cash	39,774,638	53,962,789	1,165,419	7,973,374	44,423,329	3,759,989	200,083
Trade notes and accounts receivable	4,924,167	12,886,370	981,934	1,809,682	13,459,162	12,031,168	906,053
Less: Allowance for bad debts	56,126	300,546	2,170	38,960	310,435	122,949	* 5,516
Inventories	2,165,285	981,926	43,413	634,871	36,762,183	2,113,962	0
U.S. Government obligations	* 880,281	2,068,034	0	* 9,436	* 154,677	* 69,945	0
Tax-exempt securities	* 904,518	2,528,688	0	* 78,540	* 905,532	* 608	0
Other current assets	38,675,291	52,542,017	1,708,938	8,851,951	88,821,388	7,554,632	214,608
Mortgage and real estate loans	4,501,091	5,481,315	* 8,103	3,047,592	15,259,001	358,269	0
Other investments	100,647,782	109,654,738	7,538,873	20,305,521	318,879,466	15,242,934	* 1,189,477
Depreciable assets	712,740,578	1,065,727,715	30,701,613	98,233,485	269,262,391	109,627,992	* 739,243
Less: Accumulated depreciation	203,127,463	246,148,703	5,854,037	24,339,631	36,487,866	49,066,162	* 288,143
Depletable assets	* 12,565	741,595	0	963,951	647,661	* 1,362	0
Less: Accumulated depletion	* 11,059	157,857	0	* 247,976	105,530	0	0
Land	127,197,974	246,595,905	9,373,279	46,597,784	164,711,202	1,641,123	* 311,366
Intangible assets	19,692,833	42,802,719	1,393,281	4,142,550	16,765,657	1,429,486	6,841,382
Less: Accumulated amortization	6,691,975	16,678,573	375,973	1,209,668	5,330,333	477,770	357,577
Other assets	50,185,555	78,419,147	1,276,939	14,397,654	140,310,238	8,745,998	1,761,935
<b>Total liabilities and capital</b>	<b>892,415,935</b>	<b>1,411,107,277</b>	<b>47,959,614</b>	<b>181,210,158</b>	<b>1,068,127,722</b>	<b>112,910,589</b>	<b>11,512,911</b>
Accounts payable	7,461,597	11,341,707	322,050	1,429,539	13,693,141	2,630,076	62,429
Mortgages, notes, bonds payable in less than 1 year	12,319,675	34,724,302	673,371	4,851,506	37,497,192	3,892,629	* 91,808
Other current liabilities	40,976,818	51,859,634	1,283,057	8,001,556	54,557,472	11,743,368	150,133
Nonrecourse loans	329,868,285	371,575,557	4,542,538	31,726,499	143,873,208	14,774,873	0
Mortgages, notes, bonds payable in 1 year or more	302,619,882	510,959,883	18,422,687	56,766,513	286,778,475	39,642,913	* 546,810
Other liabilities	73,646,171	84,691,245	1,192,380	12,893,170	113,368,676	12,536,717	174,852
Partners capital accounts	125,523,506	345,954,948	21,523,531	65,541,374	418,359,560	27,690,013	10,486,878
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	167,517	324,047	9,787	53,714	144,029	22,385	608
Number of partners	791,862	1,459,330	62,863	395,233	794,056	82,072	1,845
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	133,207	286,299	8,299	42,998	122,558	14,246	216
Number of partners	708,187	1,310,555	59,886	325,521	692,583	57,856	1,061
<b>Total assets</b>	<b>387,801,682</b>	<b>947,815,407</b>	<b>33,131,742</b>	<b>105,612,580</b>	<b>534,392,909</b>	<b>61,837,215</b>	<b>10,574,496</b>
Cash	25,806,069	41,779,450	905,671	5,827,836	28,345,820	2,081,598	139,332
Trade notes and accounts receivable	3,182,680	9,268,052	883,219	1,413,264	8,583,241	8,422,771	906,053
Less: Allowance for bad debts	34,330	214,565	* 1,094	30,601	245,005	56,691	* 5,516
Inventories	1,893,084	642,038	37,680	206,533	19,172,668	1,857,600	0
U.S. Government obligations	* 485,967	2,068,034	0	* 9,436	* 146,088	* 69,823	0
Tax-exempt securities	* 903,901	2,120,603	0	* 70,605	* 292,596	* 608	0
Other current assets	18,199,452	38,146,505	1,485,547	4,891,696	47,919,209	5,007,782	214,352
Mortgage and real estate loans	2,119,703	3,871,742	* 8,103	2,938,894	12,742,324	358,269	0
Other investments	48,752,801	70,981,635	7,282,219	10,458,779	174,636,322	8,148,617	* 1,189,477
Depreciable assets	307,758,781	751,079,554	19,061,347	57,188,256	125,889,394	62,096,038	* 727,226
Less: Accumulated depreciation	120,993,688	201,292,400	4,539,925	17,809,404	20,845,391	33,771,945	* 286,081
Depletable assets	* 12,565	* 362,665	0	923,145	* 209,243	0	0
Less: Accumulated depletion	* 11,059	* 131,587	0	* 215,838	* 96,962	0	0
Land	64,353,561	163,045,209	6,540,391	28,729,012	61,564,734	1,284,316	* 18,024
Intangible assets	8,262,639	29,261,210	698,848	2,148,181	8,187,060	862,165	6,773,054
Less: Accumulated amortization	3,049,569	12,283,864	232,046	896,769	3,142,609	327,278	347,141
Other assets	30,159,126	49,111,668	1,001,781	9,759,556	71,034,176	5,803,543	1,245,717
<b>Total liabilities and capital</b>	<b>387,801,682</b>	<b>947,815,407</b>	<b>33,131,742</b>	<b>105,612,580</b>	<b>534,392,909</b>	<b>61,837,215</b>	<b>10,574,496</b>
Accounts payable	3,203,053	6,831,277	130,449	831,043	6,611,144	2,121,400	62,429
Mortgages, notes, bonds payable in less than 1 year	5,337,780	18,241,626	404,574	2,697,859	15,590,351	2,119,416	* 67,676
Other current liabilities	16,633,814	32,646,770	1,010,530	3,523,912	26,214,714	9,635,239	91,938
Nonrecourse loans	138,836,707	241,264,744	2,813,966	11,225,743	61,022,809	5,778,935	0
Mortgages, notes, bonds payable in 1 year or more	129,176,623	315,579,688	9,087,283	33,979,449	116,496,870	13,208,550	* 86,796
Other liabilities	32,115,147	54,369,623	868,160	6,791,401	55,327,875	10,110,267	* 110,258
Partners capital accounts	62,498,557	278,881,679	18,816,779	46,563,173	253,129,145	18,863,409	10,155,399

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services						
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services
							Total
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	185,879	27,839	22,296	18,535	7,635	32,033	77,540
Number of partners	641,777	157,367	78,010	48,914	44,544	83,265	229,677
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	124,320	22,294	14,051	9,933	3,815	20,588	53,639
Number of partners	504,569	143,949	61,488	31,000	36,222	58,645	173,265
<b>Total assets</b>	<b>156,876,518</b>	<b>30,915,698</b>	<b>15,892,336</b>	<b>7,946,673</b>	<b>448,500</b>	<b>9,304,117</b>	<b>92,369,193</b>
Cash	26,942,183	11,545,249	4,234,719	1,214,108	43,431	1,585,245	8,319,431
Trade notes and accounts receivable	27,191,538	2,733,596	3,544,179	1,787,328	129,980	1,708,608	17,287,848
Less: Allowance for bad debts	678,450	58,046	250,513	30,889	* 2,212	34,813	301,976
Inventories	2,017,096	* 2,098	* 4,756	* 235,472	* 51,029	101,693	1,622,048
U.S. Government obligations	323,949	* 214,012	0	0	0	0	* 109,937
Tax-exempt securities	* 65,542	* 9,592	0	0	0	0	* 55,950
Other current assets	25,873,167	5,187,027	1,661,141	690,621	56,222	912,893	17,365,265
Mortgage and real estate loans	* 43,565	329	0	0	0	0	* 43,236
Other investments	20,558,744	827,941	666,736	233,539	* 498	374,953	18,455,077
Depreciable assets	45,276,327	20,178,815	5,279,496	2,843,788	151,046	2,682,491	14,140,691
Less: Accumulated depreciation	26,060,877	12,524,728	3,433,214	1,790,891	82,861	1,540,948	6,688,236
Depletable assets	* 110,358	* 26	* 2,022	7,577	0	0	* 100,733
Less: Accumulated depletion	* 4,494	0	* 17	2,564	0	0	* 1,913
Land	1,400,683	192,079	24,984	45,626	0	* 11,836	1,126,158
Intangible assets	19,613,088	813,960	1,074,807	2,133,137	27,484	2,799,419	12,764,280
Less: Accumulated amortization	3,556,725	286,489	322,367	260,205	3,136	690,133	1,994,395
Other assets	17,760,824	2,080,237	3,405,606	840,029	77,019	1,392,875	9,965,060
<b>Total liabilities and capital</b>	<b>156,876,518</b>	<b>30,915,698</b>	<b>15,892,336</b>	<b>7,946,673</b>	<b>448,500</b>	<b>9,304,117</b>	<b>92,369,193</b>
Accounts payable	9,774,213	1,063,780	331,022	1,034,593	106,127	755,517	6,483,173
Mortgages, notes, bonds payable in less than 1 year	5,840,661	1,483,151	739,116	775,110	* 21,553	332,096	2,489,634
Other current liabilities	28,152,689	6,485,524	2,891,157	1,157,655	180,657	2,140,954	15,296,743
Nonrecourse loans	3,531,368	456,946	* 450,253	* 179,560	* 2,851	* 244,479	2,197,279
Mortgages, notes, bonds payable in 1 year or more	19,003,294	2,913,240	1,850,188	916,239	* 59,690	819,148	12,444,790
Other liabilities	17,302,922	3,451,449	2,200,420	208,875	* 33,411	2,340,917	9,067,850
Partners capital accounts	73,271,370	15,061,608	7,430,180	3,674,641	44,211	2,671,006	44,389,725
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	118,034	21,761	16,284	13,257	4,301	15,417	47,014
Number of partners	422,035	140,847	63,227	31,293	9,739	39,333	137,596
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	81,356	18,892	10,934	7,674	2,104	10,524	31,228
Number of partners	343,155	133,714	52,179	20,202	5,386	29,462	102,213
<b>Total assets</b>	<b>131,158,681</b>	<b>29,473,395</b>	<b>14,374,581</b>	<b>6,704,171</b>	<b>324,619</b>	<b>6,511,975</b>	<b>73,769,939</b>
Cash	24,084,066	11,371,678	3,977,552	981,330	37,885	1,190,686	6,524,934
Trade notes and accounts receivable	24,290,206	2,650,563	3,399,588	1,624,788	* 100,070	1,199,936	15,315,260
Less: Allowance for bad debts	600,750	56,812	247,205	29,769	* 1,734	32,347	232,883
Inventories	1,422,890	* 2,098	43	* 235,472	* 43,474	89,194	1,052,609
U.S. Government obligations	* 320,282	* 214,012	0	0	0	0	106,270
Tax-exempt securities	* 65,542	* 9,592	0	0	0	0	* 55,950
Other current assets	22,872,496	4,800,872	1,607,492	475,185	* 37,761	673,915	15,277,272
Mortgage and real estate loans	* 43,565	329	0	0	0	0	* 43,236
Other investments	17,205,550	796,771	435,801	239,824	0	300,336	15,432,817
Depreciable assets	37,995,315	18,924,477	4,790,444	2,310,741	130,206	1,729,781	10,109,667
Less: Accumulated depreciation	22,664,597	11,806,826	3,143,136	1,698,498	75,507	1,003,668	4,936,963
Depletable assets	* 14,920	* 26	* 2,022	7,577	0	0	* 5,295
Less: Accumulated depletion	* 4,494	0	* 17	2,564	0	0	* 1,913
Land	976,472	69,399	22,321	* 17,194	0	* 11,311	856,247
Intangible assets	13,478,735	796,401	841,650	1,891,642	* 20,918	1,843,351	8,084,773
Less: Accumulated amortization	2,741,385	280,922	303,477	179,038	* 1,802	470,786	1,505,362
Other assets	14,399,867	1,981,737	2,991,501	830,286	* 33,348	980,266	7,582,729
<b>Total liabilities and capital</b>	<b>131,158,681</b>	<b>29,473,395</b>	<b>14,374,581</b>	<b>6,704,171</b>	<b>324,619</b>	<b>6,511,975</b>	<b>73,769,939</b>
Accounts payable	7,261,053	839,532	193,764	782,297	* 37,450	474,828	4,933,182
Mortgages, notes, bonds payable in less than 1 year	3,840,345	988,303	690,303	658,212	* 323	196,835	1,306,369
Other current liabilities	22,912,068	5,856,512	2,509,597	842,543	63,102	1,319,886	12,320,429
Nonrecourse loans	1,648,448	195,154	* 447,665	* 13,418	0	* 56,864	935,347
Mortgages, notes, bonds payable in 1 year or more	13,660,791	2,810,332	1,558,823	801,117	* 44,496	247,951	8,198,072
Other liabilities	12,399,796	3,219,199	2,096,368	5,681	* 25,020	1,772,638	5,280,890
Partners capital accounts	69,436,181	15,564,363	6,878,062	3,600,903	154,229	2,442,974	40,795,651

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued			Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued				Total	Administrative and support services	Waste management and remediation services
	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services				
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	38,386	7,338	31,816	28,764	59,965	55,581	4,384
Number of partners	113,049	19,614	97,014	605,407	144,541	132,731	11,811
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	24,920	5,484	23,234	22,409	36,514	33,367	3,147
Number of partners	82,944	15,899	74,422	589,410	94,752	85,477	9,275
<b>Total assets</b>	<b>39,666,476</b>	<b>16,320,185</b>	<b>36,382,532</b>	<b>399,247,524</b>	<b>42,403,424</b>	<b>33,251,514</b>	<b>9,151,910</b>
Cash	4,134,458	1,371,500	2,813,473	10,986,323	3,305,105	3,062,343	242,762
Trade notes and accounts receivable	5,678,291	7,476,120	4,133,436	12,119,902	5,893,808	4,526,599	1,367,210
Less: Allowance for bad debts	36,046	137,457	128,473	114,641	108,096	95,890	12,206
Inventories	420,842	105,710	1,095,496	3,027,467	418,692	323,485	95,207
U.S. Government obligations	0	0	* 109,937	* 219,591	* 238,803	* 43,710	* 195,093
Tax-exempt securities	0	* 1,011	54,939	1,469,347	* 58,394	* 58,394	0
Other current assets	6,646,142	2,250,116	8,469,006	19,318,817	8,328,193	7,766,277	561,916
Mortgage and real estate loans	* 42,225	0	* 1,011	1,029,531	* 116,824	* 116,824	0
Other investments	12,488,484	131,425	5,835,168	267,358,699	2,624,444	2,094,385	530,059
Depreciable assets	6,654,618	2,470,670	5,015,402	38,167,975	12,762,106	6,892,856	5,869,250
Less: Accumulated depreciation	3,023,622	1,421,126	2,243,488	8,118,612	6,258,676	3,453,968	2,804,707
Depletable assets	0	0	* 100,733	1,926,200	45,916	0	45,916
Less: Accumulated depletion	0	0	* 1,913	176,658	13,808	0	13,808
Land	579,660	252,118	294,380	3,572,725	536,938	355,464	181,474
Intangible assets	2,499,518	2,344,673	7,920,089	10,254,930	10,455,112	8,915,784	1,539,328
Less: Accumulated amortization	256,245	320,743	1,417,406	1,245,418	1,328,828	1,216,083	112,745
Other assets	3,838,151	1,796,166	4,330,742	39,451,347	5,328,498	3,861,335	1,467,163
<b>Total liabilities and capital</b>	<b>39,666,476</b>	<b>16,320,185</b>	<b>36,382,532</b>	<b>399,247,524</b>	<b>42,403,424</b>	<b>33,251,514</b>	<b>9,151,910</b>
Accounts payable	2,119,086	2,412,993	1,951,094	3,593,142	2,405,910	1,966,346	439,564
Mortgages, notes, bonds payable in less than 1 year	1,340,474	296,670	852,490	5,543,414	1,332,195	991,289	340,906
Other current liabilities	5,974,291	3,155,888	6,166,564	14,079,447	7,488,308	6,322,259	1,166,049
Nonrecourse loans	989,792	* 197,976	1,009,511	6,335,045	710,155	235,255	* 474,901
Mortgages, notes, bonds payable in 1 year or more	5,975,856	2,474,035	3,994,898	36,129,007	8,878,784	6,339,844	2,538,940
Other liabilities	3,929,574	706,599	4,431,677	23,336,771	7,377,347	5,462,641	1,914,706
Partners capital accounts	19,337,402	7,076,025	17,976,298	310,230,699	14,210,724	11,933,880	2,276,844
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	23,085	4,491	19,438	16,975	36,098	33,532	2,566
Number of partners	68,916	12,972	55,708	485,249	89,194	82,485	6,709
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	13,562	3,309	14,357	13,584	21,772	20,038	1,734
Number of partners	48,019	10,608	43,586	476,364	59,217	54,233	4,985
<b>Total assets</b>	<b>31,203,825</b>	<b>13,507,280</b>	<b>29,058,835</b>	<b>296,953,285</b>	<b>28,280,349</b>	<b>22,062,761</b>	<b>6,217,589</b>
Cash	3,332,446	1,226,893	1,965,596	9,247,880	2,586,403	2,413,109	173,295
Trade notes and accounts receivable	5,114,120	6,648,885	3,552,255	11,190,227	4,136,204	3,048,757	1,087,447
Less: Allowance for bad debts	29,069	132,526	71,289	99,570	87,221	79,522	7,700
Inventories	211,328	53,286	787,996	2,281,700	264,402	223,031	41,370
U.S. Government obligations	0	0	106,270	* 218,598	* 41,429	* 41,429	0
Tax-exempt securities	0	* 1,011	54,939	1,052,708	* 58,394	* 58,394	0
Other current assets	5,176,847	2,052,154	8,048,271	14,703,947	5,613,290	5,522,233	91,057
Mortgage and real estate loans	* 42,225	0	* 1,011	992,573	* 116,824	* 116,824	0
Other investments	9,984,748	117,704	5,330,365	191,684,195	2,239,446	1,762,770	* 476,676
Depreciable assets	4,405,736	1,830,123	3,873,807	31,367,478	8,779,112	4,829,917	3,949,141
Less: Accumulated depreciation	1,934,739	1,157,240	1,844,984	6,412,947	4,811,219	2,692,471	2,118,748
Depletable assets	0	0	* 5,295	1,074,727	45,916	0	45,916
Less: Accumulated depletion	0	0	* 1,913	* 164,213	13,808	0	13,808
Land	427,592	* 250,226	178,429	2,027,792	307,166	210,946	96,219
Intangible assets	2,282,219	1,063,641	4,738,914	5,491,819	5,821,843	4,671,880	1,149,963
Less: Accumulated amortization	232,272	200,970	1,072,120	579,855	971,301	899,769	71,532
Other assets	2,422,644	1,754,092	3,405,992	32,876,226	4,153,470	2,835,178	1,318,293
<b>Total liabilities and capital</b>	<b>31,203,825</b>	<b>13,507,280</b>	<b>29,058,835</b>	<b>296,953,285</b>	<b>28,280,349</b>	<b>22,062,761</b>	<b>6,217,589</b>
Accounts payable	1,619,412	1,698,489	1,615,280	2,456,941	1,684,839	1,413,922	270,918
Mortgages, notes, bonds payable in less than 1 year	760,278	228,218	317,873	3,831,657	796,727	680,241	116,486
Other current liabilities	4,405,777	2,850,801	5,063,851	11,096,707	4,385,634	3,769,358	616,276
Nonrecourse loans	411,904	* 197,778	* 325,664	4,275,399	* 530,082	* 55,182	* 474,901
Mortgages, notes, bonds payable in 1 year or more	4,338,007	1,875,666	1,984,399	27,778,676	4,891,172	3,532,803	1,358,369
Other liabilities	1,794,079	183,453	3,303,358	18,376,954	5,065,343	3,179,194	1,886,149
Partners capital accounts	17,874,368	6,472,875	16,448,408	229,136,951	10,926,553	9,432,062	1,494,491

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Educational services	Health care and social assistance					
		Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	11,552	63,777	18,199	13,341	6,177	4,719	3,300
Number of partners	34,730	308,605	97,627	35,929	56,807	30,924	10,312
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	6,209	49,189	15,666	9,440	5,425	4,121	2,395
Number of partners	22,033	245,813	71,176	25,675	53,192	28,699	8,123
<b>Total assets</b>	<b>4,095,186</b>	<b>86,621,957</b>	<b>7,759,722</b>	<b>1,442,841</b>	<b>12,181,028</b>	<b>6,739,388</b>	<b>1,601,195</b>
Cash	269,586	7,295,693	1,633,137	464,402	1,462,296	671,096	197,680
Trade notes and accounts receivable	354,145	15,992,982	1,429,080	150,465	2,917,178	1,377,724	362,469
Less: Allowance for bad debts	* 4,027	4,821,425	232,222	* 8,789	1,088,422	566,896	50,807
Inventories	33,720	519,806	41,897	35,203	210,088	59,761	25,625
U.S. Government obligations	* 7,465	* 4,869	500	0	0	* 956	0
Tax-exempt securities	0	* 10,855	* 1,511	0	* 144	0	0
Other current assets	213,604	5,927,112	528,053	90,956	925,632	648,501	300,407
Mortgage and real estate loans	* 6,288	* 91,464	0	* 65	0	* 27,793	* 388
Other investments	790,278	2,401,800	323,802	182,504	755,737	194,661	111,310
Depreciable assets	1,567,662	61,284,905	6,618,235	867,773	7,308,617	6,208,775	566,497
Less: Accumulated depreciation	696,436	24,468,853	4,241,590	567,744	3,387,955	3,590,026	328,359
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	54,404	3,977,397	105,662	* 18,569	133,451	74,310	* 51,136
Intangible assets	1,380,480	12,203,179	1,519,843	141,357	2,686,995	1,558,522	281,806
Less: Accumulated amortization	136,081	1,948,371	341,832	64,935	519,101	241,191	53,470
Other assets	254,097	8,150,543	373,645	133,013	776,367	315,403	136,514
<b>Total liabilities and capital</b>	<b>4,095,186</b>	<b>86,621,957</b>	<b>7,759,722</b>	<b>1,442,841</b>	<b>12,181,028</b>	<b>6,739,388</b>	<b>1,601,195</b>
Accounts payable	227,048	4,037,900	200,062	45,193	689,441	191,948	94,702
Mortgages, notes, bonds payable in less than 1 year	126,571	3,451,498	535,718	96,118	531,189	454,385	87,807
Other current liabilities	781,821	9,808,100	1,759,995	483,544	1,224,451	609,598	175,861
Nonrecourse loans	* 301,782	9,508,754	96,085	* 11,939	* 91,502	182,881	39,741
Mortgages, notes, bonds payable in 1 year or more	670,047	23,621,627	2,323,914	176,049	2,529,187	2,219,128	347,482
Other liabilities	335,660	10,393,291	2,929,427	63,040	770,588	200,278	284,867
Partners capital accounts	1,652,257	25,800,786	-85,478	566,958	6,344,669	2,881,170	570,734
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	5,486	39,807	13,772	8,549	3,483	2,698	1,595
Number of partners	13,897	185,222	60,144	22,280	39,105	17,023	4,653
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	3,068	32,619	12,642	6,516	3,234	2,318	1,403
Number of partners	9,098	166,251	57,538	17,147	37,816	15,946	4,269
<b>Total assets</b>	<b>1,905,841</b>	<b>56,898,197</b>	<b>6,217,187</b>	<b>1,115,033</b>	<b>9,247,006</b>	<b>4,617,452</b>	<b>1,203,174</b>
Cash	226,844	6,198,955	1,516,212	540,757	1,286,663	603,712	161,867
Trade notes and accounts receivable	157,477	11,850,701	1,297,923	127,781	2,225,030	1,020,710	245,018
Less: Allowance for bad debts	* 1,667	3,563,154	190,213	* 1,670	782,612	374,555	18,298
Inventories	22,471	382,993	21,990	30,142	170,830	42,935	20,358
U.S. Government obligations	* 7,465	3,303	0	0	0	0	0
Tax-exempt securities	0	* 8,958	* 1,511	0	* 144	0	0
Other current assets	132,804	4,412,165	392,625	63,345	718,795	528,714	290,013
Mortgage and real estate loans	* 6,288	* 41,718	0	* 65	0	0	* 388
Other investments	* 641,846	1,655,994	302,056	* 2,264	803,059	242,375	* 71,830
Depreciable assets	488,054	40,580,151	5,604,936	688,284	5,088,852	4,393,990	344,427
Less: Accumulated depreciation	194,649	19,616,763	3,762,600	457,649	2,704,782	2,713,418	218,801
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 23,739	1,992,680	103,161	* 13,552	85,700	60,569	* 2,063
Intangible assets	395,091	7,920,889	884,398	83,844	2,184,337	750,766	256,482
Less: Accumulated amortization	65,511	1,372,625	245,672	33,043	447,448	150,092	51,093
Other assets	65,589	6,402,233	290,859	61,889	618,438	211,745	98,920
<b>Total liabilities and capital</b>	<b>1,905,841</b>	<b>56,898,197</b>	<b>6,217,187</b>	<b>1,115,033</b>	<b>9,247,006</b>	<b>4,617,452</b>	<b>1,203,174</b>
Accounts payable	70,048	2,515,727	138,523	36,061	520,053	154,264	59,977
Mortgages, notes, bonds payable in less than 1 year	50,609	1,861,622	421,274	82,214	283,813	264,109	58,432
Other current liabilities	264,842	6,215,192	1,508,149	386,921	801,075	362,536	116,595
Nonrecourse loans	* 8,150	5,050,080	62,962	* 4,228	* 52,643	* 68,012	0
Mortgages, notes, bonds payable in 1 year or more	201,905	11,058,055	1,581,276	123,770	1,190,599	1,115,242	131,013
Other liabilities	149,970	6,141,702	2,469,033	28,159	488,290	99,006	* 78,417
Partners capital accounts	1,160,317	24,055,820	35,969	453,680	5,910,534	2,554,283	758,739

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued				Arts, entertainment, and recreation		
	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	997	742	8,150	8,152	49,691	29,636	* 458
Number of partners	3,155	9,914	43,927	20,010	314,052	149,610	* 915
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	858	716	6,742	3,826	26,522	13,302	* 458
Number of partners	2,738	9,687	37,075	9,446	239,675	92,713	* 915
<b>Total assets</b>	<b>416,661</b>	<b>24,164,147</b>	<b>31,538,510</b>	<b>778,466</b>	<b>81,984,877</b>	<b>31,141,477</b>	<b>* 190,744</b>
Cash	60,733	1,098,067	1,565,432	142,850	5,555,500	3,150,915	* 31,894
Trade notes and accounts receivable	202,323	6,476,053	3,019,262	58,427	3,556,345	2,499,618	0
Less: Allowance for bad debts	* 67,983	2,573,585	229,924	* 2,797	86,505	33,487	0
Inventories	* 3,170	98,734	23,396	* 21,932	615,353	105,971	* 1,621
U.S. Government obligations	2,842	461	* 110	0	* 35,205	650	0
Tax-exempt securities	0	* 7,304	* 1,897	0	* 103,734	0	0
Other current assets	12,990	1,596,174	1,805,779	18,620	5,806,037	2,181,455	* 111,913
Mortgage and real estate loans	0	0	* 63,217	0	0	0	0
Other investments	0	382,258	451,528	0	8,380,522	3,243,605	* 19,019
Depreciable assets	204,170	15,310,779	23,643,642	556,418	46,763,019	11,021,956	* 16,011
Less: Accumulated depreciation	59,094	5,929,691	6,205,888	158,505	17,282,024	3,836,985	* 10,762
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	0	881,064	2,649,989	63,215	6,168,282	542,382	0
Intangible assets	* 65,131	3,142,472	2,747,535	59,518	14,645,330	10,988,054	* 16,883
Less: Accumulated amortization	* 11,725	182,864	516,509	16,744	5,268,626	4,571,868	0
Other assets	* 4,105	3,856,922	2,519,044	35,531	12,992,705	5,849,212	* 4,166
<b>Total liabilities and capital</b>	<b>416,661</b>	<b>24,164,147</b>	<b>31,538,510</b>	<b>778,466</b>	<b>81,984,877</b>	<b>31,141,477</b>	<b>* 190,744</b>
Accounts payable	57,755	1,170,454	1,569,406	18,939	2,708,786	1,382,266	* 7,029
Mortgages, notes, bonds payable in less than 1 year	* 90,572	473,959	1,157,546	24,204	2,665,734	777,283	* 66
Other current liabilities	33,673	1,973,712	3,418,973	128,295	11,867,484	6,516,069	* 310
Nonrecourse loans	* 12,229	235,113	8,826,120	* 13,144	5,762,219	2,764,689	0
Mortgages, notes, bonds payable in 1 year or more	* 156,567	2,559,547	12,927,322	382,431	33,936,986	10,207,249	* 126,853
Other liabilities	* 21,089	1,724,049	4,298,033	101,919	10,628,788	5,945,845	* 8,102
Partners capital accounts	44,776	16,027,314	-658,890	109,533	14,414,879	3,547,977	* 48,383
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	* 302	475	3,816	5,118	19,628	12,994	* 10
Number of partners	* 715	7,348	21,531	12,424	94,427	61,212	* 20
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	* 302	452	3,494	2,258	9,394	4,624	* 10
Number of partners	* 715	7,182	20,549	5,090	65,342	38,683	* 20
<b>Total assets</b>	<b>* 75,933</b>	<b>19,533,506</b>	<b>14,320,452</b>	<b>568,454</b>	<b>37,957,643</b>	<b>15,126,884</b>	<b>* 22,047</b>
Cash	* 19,762	938,480	1,034,449	97,053	3,328,812	1,928,385	* 4,913
Trade notes and accounts receivable	* 71,017	5,046,528	1,784,753	* 31,941	1,849,054	1,398,153	0
Less: Allowance for bad debts	* 44,531	2,022,672	125,807	* 2,797	37,422	22,047	0
Inventories	* 42	60,697	14,730	* 21,270	218,688	72,239	* 1,621
U.S. Government obligations	2,842	461	0	0	* 35,205	650	0
Tax-exempt securities	0	* 7,304	0	0	* 103,734	0	0
Other current assets	* 4,701	1,203,350	1,192,995	17,628	2,075,928	907,373	* 10,264
Mortgage and real estate loans	0	0	* 41,265	0	0	0	0
Other investments	0	239,854	-916	0	5,851,042	2,005,648	0
Depreciable assets	* 36,878	12,437,918	11,561,376	423,489	20,795,659	6,177,433	* 16,011
Less: Accumulated depreciation	* 16,918	5,216,288	4,391,002	135,306	8,346,239	2,442,774	* 10,762
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	0	707,748	959,723	* 60,163	2,054,408	332,471	0
Intangible assets	* 1,856	2,697,797	1,016,948	44,460	6,051,806	3,421,918	0
Less: Accumulated amortization	* 1,576	145,605	286,148	11,948	1,386,658	1,108,172	0
Other assets	* 1,861	3,577,935	1,518,086	22,500	5,363,625	2,455,606	0
<b>Total liabilities and capital</b>	<b>* 75,933</b>	<b>19,533,506</b>	<b>14,320,452</b>	<b>568,454</b>	<b>37,957,643</b>	<b>15,126,884</b>	<b>* 22,047</b>
Accounts payable	* 9,951	744,449	847,837	* 4,612	1,156,807	669,069	* 2,855
Mortgages, notes, bonds payable in less than 1 year	0	271,509	458,025	22,246	344,422	149,983	* 66
Other current liabilities	* 5,243	1,356,262	1,615,326	63,084	4,997,079	2,936,731	* 310
Nonrecourse loans	* 9,777	124,522	4,714,792	* 13,144	1,718,639	* 1,190,761	0
Mortgages, notes, bonds payable in 1 year or more	* 22,775	1,354,394	5,246,065	292,921	12,121,797	3,433,613	* 35
Other liabilities	0	1,109,410	1,821,096	48,291	2,802,439	2,450,051	* 8,102
Partners capital accounts	* 28,186	14,572,961	-382,689	124,155	14,816,461	4,296,675	* 10,679

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet, by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation—continued	Accommodation and food services			Other services		
		Total	Accommodation	Food service and drinking places	Total	Repair and maintenance	
						Total	Automotive repair and maintenance
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
<b>ALL PARTNERSHIPS</b>							
Number of partnerships [1]	19,598	105,486	33,241	72,245	64,247	28,109	20,979
Number of partners	163,526	402,247	158,055	244,192	190,342	79,957	52,950
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	12,762	80,607	28,274	52,333	37,157	17,315	14,457
Number of partners	146,047	327,408	135,568	191,840	115,112	56,342	38,449
<b>Total assets</b>	<b>50,652,657</b>	<b>186,196,242</b>	<b>148,890,398</b>	<b>37,305,844</b>	<b>17,018,595</b>	<b>6,720,628</b>	<b>4,620,487</b>
Cash	2,372,691	13,617,619	8,600,659	5,016,960	1,103,974	503,806	303,330
Trade notes and accounts receivable	1,056,727	5,162,157	3,597,701	1,564,456	1,771,731	695,119	175,333
Less: Allowance for bad debts	53,017	91,594	83,478	8,117	12,352	* 4,633	* 368
Inventories	507,761	1,435,886	493,027	942,859	739,619	605,244	261,258
U.S. Government obligations	* 34,555	* 1,758	* 1,758	0	5,870	0	0
Tax-exempt securities	* 103,734	* 6,556	* 6,330	* 226	0	0	0
Other current assets	3,512,669	12,170,812	8,000,652	4,170,159	722,864	118,861	47,168
Mortgage and real estate loans	0	* 367,317	* 367,289	* 28	* 16,201	* 10,694	* 10,694
Other investments	5,117,898	4,011,813	4,052,386	-40,573	1,504,188	134,549	* 95,785
Depreciable assets	35,725,052	152,206,260	122,087,913	30,118,348	9,984,125	5,205,847	4,195,843
Less: Accumulated depreciation	13,434,276	46,200,393	33,499,013	12,701,380	4,544,301	2,287,246	1,784,476
Depletable assets	0	* 70,755	* 28,641	* 42,114	* 7,549	* 7,549	* 7,549
Less: Accumulated depletion	0	* 61,129	* 21,906	* 39,224	* 4,924	* 4,924	* 4,924
Land	5,625,900	21,112,694	19,357,808	1,754,885	1,480,713	700,734	648,988
Intangible assets	3,640,393	14,020,235	7,687,058	6,333,176	1,883,820	758,310	666,059
Less: Accumulated amortization	696,758	3,597,583	1,818,801	1,778,782	412,669	191,974	181,372
Other assets	7,139,326	11,963,079	10,032,372	1,930,707	2,772,183	468,691	179,618
<b>Total liabilities and capital</b>	<b>50,652,657</b>	<b>186,196,242</b>	<b>148,890,398</b>	<b>37,305,844</b>	<b>17,018,595</b>	<b>6,720,628</b>	<b>4,620,487</b>
Accounts payable	1,319,391	5,391,306	3,139,154	2,252,152	675,357	470,138	278,332
Mortgages, notes, bonds payable in less than 1 year	1,888,384	6,648,655	4,468,950	2,179,705	566,559	312,450	204,151
Other current liabilities	5,351,106	16,358,998	10,712,168	5,646,830	2,346,585	493,761	205,562
Nonrecourse loans	2,997,531	30,673,253	29,673,586	999,667	1,128,702	337,437	* 309,095
Mortgages, notes, bonds payable in 1 year or more	23,602,884	82,083,633	67,834,243	14,249,390	5,977,775	3,229,205	2,623,317
Other liabilities	4,674,841	12,048,265	9,270,594	2,777,671	752,076	439,111	329,361
Partners capital accounts	10,818,519	32,992,132	23,791,703	9,200,429	5,571,540	1,438,525	670,688
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	6,623	54,357	16,476	37,881	36,918	18,834	12,421
Number of partners	33,194	216,568	87,259	129,310	113,738	49,000	33,261
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	4,760	43,117	15,223	27,894	19,483	10,547	8,231
Number of partners	26,639	186,321	82,970	103,351	60,031	31,238	23,963
<b>Total assets</b>	<b>22,808,712</b>	<b>101,377,150</b>	<b>80,137,824</b>	<b>21,239,326</b>	<b>10,509,851</b>	<b>3,900,818</b>	<b>2,396,601</b>
Cash	1,395,514	9,981,400	5,748,261	4,233,139	703,982	371,040	227,702
Trade notes and accounts receivable	450,901	3,354,910	2,237,389	1,117,521	1,593,754	617,903	164,644
Less: Allowance for bad debts	15,375	64,874	60,773	4,101	6,099	* 1,840	* 368
Inventories	144,829	839,173	249,993	589,180	592,804	495,449	221,129
U.S. Government obligations	* 34,555	* 16	* 16	0	5,870	0	0
Tax-exempt securities	* 103,734	* 6,556	* 6,330	* 226	0	0	0
Other current assets	1,158,291	7,836,050	4,322,872	3,513,178	443,000	94,081	31,587
Mortgage and real estate loans	0	* 154,051	* 154,051	0	* 10,694	* 10,694	* 10,694
Other investments	3,845,394	1,775,998	2,449,384	-673,387	1,232,023	88,338	* 79,298
Depreciable assets	14,602,215	84,913,654	68,587,524	16,326,130	5,223,880	2,741,221	1,983,325
Less: Accumulated depreciation	5,892,703	30,761,267	22,499,740	8,261,527	2,591,336	1,406,917	1,032,975
Depletable assets	0	* 70,755	* 28,641	* 42,114	0	0	0
Less: Accumulated depletion	0	* 61,129	* 21,906	* 39,224	0	0	0
Land	1,721,937	10,388,381	9,756,595	631,786	615,906	294,866	243,508
Intangible assets	2,629,888	8,235,245	4,356,485	3,878,760	880,334	448,751	403,901
Less: Accumulated amortization	278,486	2,273,991	1,058,252	1,215,739	245,812	114,288	109,353
Other assets	2,908,019	6,982,222	5,880,954	1,101,268	2,050,850	261,517	173,510
<b>Total liabilities and capital</b>	<b>22,808,712</b>	<b>101,377,150</b>	<b>80,137,824</b>	<b>21,239,326</b>	<b>10,509,851</b>	<b>3,900,818</b>	<b>2,396,601</b>
Accounts payable	484,883	2,615,731	1,345,134	1,270,597	515,410	381,365	204,631
Mortgages, notes, bonds payable in less than 1 year	194,372	3,178,535	2,635,577	542,958	263,348	185,906	112,309
Other current liabilities	2,060,037	7,459,274	4,193,226	3,266,048	1,601,772	402,497	160,568
Nonrecourse loans	* 527,878	15,310,470	14,577,974	732,496	677,770	* 251,985	* 223,643
Mortgages, notes, bonds payable in 1 year or more	8,688,150	37,539,931	31,640,053	5,899,879	2,751,222	1,359,977	899,477
Other liabilities	344,286	4,978,380	4,124,642	853,738	199,775	132,717	97,349
Partners capital accounts	10,509,107	30,294,828	21,621,218	8,673,610	4,500,579	1,186,371	698,624

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 3. All Partnerships: Balance Sheet by Profit Status and Selected Industrial Group, 2006**  
—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued			Nature of business not allocable
	Repair and maintenance—continued	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Other repair and maintenance			
	(134)	(135)	(136)	(137)
<b>ALL PARTNERSHIPS</b>				
Number of partnerships [1]	7,129	35,156	* 983	* 1,296
Number of partners	27,007	101,553	* 8,833	* 3,179
<b>Partnerships reporting balance sheet data:</b>				
Number of partnerships	2,857	18,860	* 983	* 119
Number of partners	17,893	49,938	* 8,833	* 826
<b>Total assets</b>	<b>2,100,141</b>	<b>10,004,718</b>	<b>* 293,248</b>	<b>* 688,221</b>
Cash	200,476	599,391	* 776	* 24,624
Trade notes and accounts receivable	519,786	1,076,612	0	0
Less: Allowance for bad debts	* 4,265	* 7,719	0	0
Inventories	343,986	134,375	0	* 1,597
U.S. Government obligations	0	5,870	0	0
Tax-exempt securities	0	0	0	0
Other current assets	71,694	604,003	0	* 24,742
Mortgage and real estate loans	0	5,507	0	0
Other investments	* 38,764	1,077,167	* 292,472	* 466,828
Depreciable assets	1,010,004	4,778,278	0	* 159,559
Less: Accumulated depreciation	502,771	2,257,055	0	* 2,669
Depletable assets	0	0	0	0
Less: Accumulated depletion	0	0	0	0
Land	51,746	779,979	0	* 13,541
Intangible assets	92,251	1,125,510	0	0
Less: Accumulated amortization	10,602	220,695	0	0
Other assets	289,073	2,303,493	0	0
<b>Total liabilities and capital</b>	<b>2,100,141</b>	<b>10,004,718</b>	<b>* 293,248</b>	<b>* 688,221</b>
Accounts payable	191,805	205,219	0	0
Mortgages, notes, bonds payable in less than 1 year	108,299	254,109	0	0
Other current liabilities	288,199	1,851,419	* 1,404	* 612
Nonrecourse loans	* 28,342	* 791,265	0	0
Mortgages, notes, bonds payable in 1 year or more	605,888	2,748,570	0	* 507,197
Other liabilities	109,750	312,965	0	0
Partners capital accounts	767,858	3,841,171	* 291,844	* 180,412
<b>PARTNERSHIPS WITH NET INCOME</b>				
Number of partnerships [1]	6,413	17,690	* 394	* 30
Number of partners	15,739	57,671	* 7,068	* 60
<b>Partnerships reporting balance sheet data:</b>				
Number of partnerships	2,316	8,542	* 394	* 30
Number of partners	7,275	21,725	* 7,068	* 60
<b>Total assets</b>	<b>1,504,217</b>	<b>6,316,539</b>	<b>* 292,494</b>	<b>* 71,469</b>
Cash	143,339	332,920	* 22	* 4,561
Trade notes and accounts receivable	453,259	975,851	0	0
Less: Allowance for bad debts	1,472	* 4,259	0	0
Inventories	274,321	97,355	0	* 1,597
U.S. Government obligations	0	5,870	0	0
Tax-exempt securities	0	0	0	0
Other current assets	62,494	348,919	0	0
Mortgage and real estate loans	0	0	0	0
Other investments	* 9,040	851,213	* 292,472	0
Depreciable assets	757,896	2,482,659	0	* 54,439
Less: Accumulated depreciation	373,941	1,184,419	0	* 2,669
Depletable assets	0	0	0	0
Less: Accumulated depletion	0	0	0	0
Land	* 51,359	321,040	0	* 13,541
Intangible assets	44,850	431,583	0	0
Less: Accumulated amortization	4,934	131,524	0	0
Other assets	88,008	1,789,332	0	0
<b>Total liabilities and capital</b>	<b>1,504,217</b>	<b>6,316,539</b>	<b>* 292,494</b>	<b>* 71,469</b>
Accounts payable	176,735	134,045	0	0
Mortgages, notes, bonds payable in less than 1 year	73,597	77,442	0	0
Other current liabilities	241,929	1,197,871	* 1,404	* 59
Nonrecourse loans	* 28,342	* 425,785	0	0
Mortgages, notes, bonds payable in 1 year or more	460,499	1,391,245	0	* 40,637
Other liabilities	* 35,368	67,033	0	0
Partners capital accounts	487,747	3,023,119	* 291,089	* 30,773

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

d—In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets.

Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries [1]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Number of partnerships</b>	<b>1,186,014</b>	<b>28,515</b>	<b>2,690</b>	<b>10</b>	<b>11,119</b>	<b>831</b>	<b>1,203</b>	<b>4,642</b>
<b>Number of partners</b>	<b>5,923,949</b>	<b>111,825</b>	<b>14,413</b>	<b>51</b>	<b>32,639</b>	<b>7,512</b>	<b>22,749</b>	<b>16,397</b>
<b>Gross rents from rental real estate</b>	<b>378,321,256</b>	<b>1,403,249</b>	<b>93,850</b>	<b>1,085</b>	<b>2,025,002</b>	<b>73,986</b>	<b>94,687</b>	<b>254,763</b>
<b>Real estate rental expenses, total</b>	<b>358,203,864</b>	<b>859,547</b>	<b>84,792</b>	<b>114</b>	<b>2,310,895</b>	<b>41,164</b>	<b>44,803</b>	<b>159,931</b>
Advertising	2,143,913	1,073	* 131	0	18,709	* 144	[2]	* 19
Auto and travel	568,620	2,530	* 1,811	0	4,706	30	* 741	* 139
Cleaning and maintenance	13,799,125	15,432	* 91	0	76,411	* 1,022	* 2,682	* 720
Commissions	1,549,342	* 5,310	* 6,005	0	9,793	* 10,635	1	* 239
Insurance	9,319,829	19,560	2,825	0	41,510	1,570	868	3,653
Legal and other professional fees	19,664,867	40,392	10,204	0	124,405	* 1,656	* 1,434	2,398
Interest expense	112,875,662	237,123	* 12,421	0	834,629	* 6,740	7,690	26,467
Repairs	16,402,632	45,583	15,798	0	79,404	2,447	1,160	5,085
Taxes	39,972,527	88,727	6,026	14	177,519	3,249	2,413	15,008
Utilities	23,736,074	21,500	3,705	[2]	127,795	* 1,977	4,271	4,810
Wages and salaries	14,766,924	9,769	* 1,413	0	102,471	* 23	* 6,528	* 2,946
Depreciation	64,491,179	210,150	11,281	11	457,440	8,543	11,985	23,610
Other expenses	38,913,172	162,397	13,080	90	256,104	3,128	5,029	74,835
<b>Net gain (loss) from sales of business property</b>	<b>1,988,201</b>	<b>* 20,321</b>	<b>0</b>	<b>0</b>	<b>* 9,029</b>	<b>0</b>	<b>0</b>	<b>70</b>
<b>Net income (loss) from partnerships, estates and trusts</b>	<b>-6,983,443</b>	<b>41,388</b>	<b>3,981</b>	<b>1,125</b>	<b>-157,394</b>	<b>1,190</b>	<b>574</b>	<b>16,952</b>
Net income	18,636,905	51,842	10,773	1,144	27,245	2,698	956	21,479
Loss	25,620,347	10,454	6,792	19	184,638	* 1,508	* 382	* 4,527
<b>Net rental real estate income (loss)</b>	<b>15,122,150</b>	<b>605,410</b>	<b>13,039</b>	<b>2,095</b>	<b>-434,258</b>	<b>34,012</b>	<b>50,458</b>	<b>111,854</b>
Net income	89,508,702	829,192	49,676	2,125	358,572	37,598	53,993	120,579
Loss	74,386,552	223,781	36,637	29	792,830	3,586	3,535	8,724

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts, and other financial investments and related activities		Funds, trusts, and other financial vehicles	Other finance and insurance	
				Total	Securities and commodity contracts and exchanges			Other financial investment activities
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>Number of partnerships</b>	<b>2,001</b>	<b>374</b>	<b>47,554</b>	<b>37,320</b>	<b>493</b>	<b>36,826</b>	<b>9,530</b>	<b>704</b>
<b>Number of partners</b>	<b>6,146</b>	<b>1,927</b>	<b>437,989</b>	<b>367,997</b>	<b>3,602</b>	<b>364,395</b>	<b>63,383</b>	<b>6,610</b>
<b>Gross rents from rental real estate</b>	<b>570,445</b>	<b>56,657</b>	<b>2,029,117</b>	<b>1,395,029</b>	<b>18,531</b>	<b>1,376,498</b>	<b>522,771</b>	<b>111,317</b>
<b>Real estate rental expenses, total</b>	<b>470,059</b>	<b>25,650</b>	<b>1,805,489</b>	<b>1,416,508</b>	<b>46,394</b>	<b>1,370,114</b>	<b>262,434</b>	<b>126,547</b>
Advertising	* 7,904	0	8,226	5,027	0	5,027	* 298	* 2,900
Auto and travel	* 1,463	[2]	9,513	7,778	* 225	7,553	1,534	* 201
Cleaning and maintenance	4,892	* 122	38,486	32,085	* 1,312	30,773	3,260	* 3,141
Commissions	0	* 20	11,652	9,839	* 953	8,886	* 292	* 1,521
Insurance	7,671	* 110	42,776	33,769	* 1,168	32,601	6,954	2,053
Legal and other professional fees	46,802	* 920	181,063	130,825	* 4,083	126,741	38,303	11,935
Interest expense	140,265	* 10,401	412,805	346,760	* 16,545	330,215	54,211	* 11,834
Repairs	15,117	* 438	78,973	58,663	* 2,051	56,612	12,491	* 7,819
Taxes	41,326	* 2,596	178,909	138,380	* 4,567	133,814	26,528	14,000
Utilities	20,758	* 908	78,091	61,965	* 1,115	60,850	4,796	11,330
Wages and salaries	* 30,740	0	37,546	29,463	* 303	29,160	* 4,170	* 3,913
Depreciation	93,131	* 4,976	339,785	276,872	* 10,929	265,943	45,187	17,726
Other expenses	59,990	5,157	387,664	285,081	* 3,144	281,937	64,411	38,172
<b>Net gain (loss) from sales of business property</b>	<b>0</b>	<b>0</b>	<b>* 21,465</b>	<b>* 21,465</b>	<b>0</b>	<b>* 21,465</b>	<b>0</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates and trusts</b>	<b>* 4,849</b>	<b>5,596</b>	<b>-1,195,128</b>	<b>-1,160,464</b>	<b>3,847</b>	<b>-1,164,312</b>	<b>-56,023</b>	<b>21,359</b>
Net income	* 4,873	* 6,089	1,326,025	1,100,393	22,315	1,078,078	199,416	26,217
Loss	24	* 493	2,521,153	2,260,857	18,467	2,242,389	255,438	* 4,858
<b>Net rental real estate income (loss)</b>	<b>105,235</b>	<b>36,603</b>	<b>-950,035</b>	<b>-1,160,478</b>	<b>-24,015</b>	<b>-1,136,462</b>	<b>204,314</b>	<b>6,129</b>
Net income	139,699	38,419	2,041,764	1,475,252	22,445	1,452,807	519,251	47,260
Loss	* 34,464	1,817	2,991,798	2,635,730	46,461	2,589,269	314,937	41,131

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets
		Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>Number of partnerships</b>	<b>1,060,972</b>	<b>1,053,837</b>	<b>370,289</b>	<b>451,975</b>	<b>12,738</b>	<b>74,744</b>	<b>144,090</b>	<b>7,136</b>
<b>Number of partners</b>	<b>5,074,164</b>	<b>5,053,828</b>	<b>1,716,707</b>	<b>2,019,923</b>	<b>95,778</b>	<b>401,213</b>	<b>820,206</b>	<b>20,336</b>
<b>Gross rents from rental real estate</b>	<b>366,750,488</b>	<b>365,685,968</b>	<b>125,133,340</b>	<b>185,339,428</b>	<b>5,182,884</b>	<b>17,128,903</b>	<b>32,901,412</b>	<b>1,064,521</b>
<b>Real estate rental expenses, total</b>	<b>347,980,490</b>	<b>347,208,910</b>	<b>130,707,442</b>	<b>159,717,052</b>	<b>4,529,114</b>	<b>14,955,327</b>	<b>37,299,975</b>	<b>771,580</b>
Advertising	2,086,028	2,083,993	1,045,553	668,035	133,732	52,682	183,991	* 2,035
Auto and travel	528,320	526,609	194,357	193,582	22,034	44,374	72,261	* 1,711
Cleaning and maintenance	13,581,664	13,558,835	5,153,267	6,818,499	69,965	398,795	1,118,310	22,829
Commissions	1,473,624	1,456,859	468,084	763,556	15,221	48,415	161,584	* 16,765
Insurance	9,085,272	9,074,429	4,521,404	3,268,032	133,976	380,930	770,087	10,843
Legal and other professional fees	19,079,316	19,048,970	7,504,171	8,081,095	266,441	780,680	2,416,583	30,346
Interest expense	109,985,451	109,767,381	36,052,229	54,669,964	1,150,882	4,991,333	12,902,974	218,070
Repairs	16,026,716	16,002,623	7,766,611	6,422,116	137,013	580,046	1,096,837	24,093
Taxes	39,139,578	39,100,650	13,272,412	19,987,446	504,264	1,679,968	3,656,561	38,927
Utilities	23,240,682	23,215,142	11,123,692	9,168,937	211,830	883,882	1,826,800	25,540
Wages and salaries	14,197,153	14,193,544	8,204,148	3,835,397	427,431	534,982	1,191,586	* 3,609
Depreciation	62,500,161	62,271,851	23,430,860	28,707,651	735,885	2,927,876	6,469,578	228,311
Other expenses	37,056,526	36,908,025	11,970,655	17,132,742	720,439	1,651,365	5,432,824	148,501
<b>Net gain (loss) from sales of business property</b>	<b>1,927,827</b>	<b>1,927,827</b>	<b>289,580</b>	<b>1,172,441</b>	<b>* -1,350</b>	<b>6,083</b>	<b>461,072</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates and trusts</b>	<b>-5,492,714</b>	<b>-5,514,490</b>	<b>-3,497,765</b>	<b>3,406,646</b>	<b>199,521</b>	<b>-135,148</b>	<b>-5,487,743</b>	<b>* 21,776</b>
Net income	16,422,280	16,399,856	3,992,038	7,408,099	242,219	489,184	4,268,315	* 22,424
Loss	21,914,994	21,914,346	7,489,803	4,001,454	* 42,698	624,333	9,756,058	* 648
<b>Net rental real estate income (loss)</b>	<b>15,205,110</b>	<b>14,890,393</b>	<b>-8,782,287</b>	<b>30,201,463</b>	<b>851,940</b>	<b>2,044,511</b>	<b>-9,425,234</b>	<b>314,717</b>
Net income	84,001,663	83,593,738	19,848,674	49,163,155	1,407,529	4,958,042	8,216,339	407,925
Loss	68,796,552	68,703,344	28,630,961	18,961,692	555,589	2,913,530	17,641,572	93,208

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Number of partnerships</b>	<b>6,103</b>	<b>7,402</b>	<b>2,539</b>	<b>* 14</b>	<b>1,797</b>	<b>1,608</b>	<b>5,566</b>	<b>1,073</b>
<b>Number of partners</b>	<b>26,242</b>	<b>31,013</b>	<b>5,843</b>	<b>* 34</b>	<b>12,847</b>	<b>92,360</b>	<b>26,153</b>	<b>3,646</b>
<b>Gross rents from rental real estate</b>	<b>377,769</b>	<b>889,995</b>	<b>130,006</b>	<b>* 14,624</b>	<b>804,982</b>	<b>228,849</b>	<b>2,356,448</b>	<b>165,253</b>
<b>Real estate rental expenses, total</b>	<b>417,095</b>	<b>772,688</b>	<b>126,776</b>	<b>* 11,067</b>	<b>813,320</b>	<b>189,826</b>	<b>1,975,871</b>	<b>114,284</b>
Advertising	* 2,932	1,521	* 1,102	0	5,358	* 203	10,449	* 114
Auto and travel	* 4,178	* 1,129	* 1,381	0	2,104	* 1,302	9,272	0
Cleaning and maintenance	8,963	26,849	* 2,281	0	7,976	2,960	26,444	* 2,130
Commissions	* 17,318	3,417	* 9	0	* 1,360	* 264	9,695	0
Insurance	8,889	11,643	* 5,552	0	25,110	3,416	57,693	* 1,711
Legal and other professional fees	18,902	46,115	* 4,356	* 396	32,846	7,858	55,870	* 9,931
Interest expense	86,248	253,263	26,377	* 3,147	219,195	58,444	545,928	* 9,067
Repairs	9,534	36,381	* 3,863	* 18	19,489	* 2,558	58,688	* 1,381
Taxes	23,131	85,681	20,526	0	45,208	7,355	129,527	5,733
Utilities	11,916	25,917	* 5,297	* 30	42,051	10,472	133,398	2,495
Wages and salaries	* 27,449	* 10,435	* 13,166	0	154,489	* 600	168,659	* 3,535
Depreciation	43,867	189,726	25,193	* 3,015	138,638	53,330	334,250	42,087
Other expenses	153,768	80,611	* 17,675	* 4,461	119,494	41,063	435,999	36,100
<b>Net gain (loss) from sales of business property</b>	<b>2,043</b>	<b>870</b>	<b>0</b>	<b>0</b>	<b>* -17</b>	<b>1,877</b>	<b>* 7,881</b>	<b>-3,164</b>
<b>Net income (loss) from partnerships, estates and trusts</b>	<b>-68,507</b>	<b>-150,999</b>	<b>3,193</b>	<b>0</b>	<b>1,058</b>	<b>46,787</b>	<b>95,384</b>	<b>* -140,778</b>
Net income	29,961	515,346	3,483	0	10,928	48,127	141,180	* 12,476
Loss	98,468	666,345	* 290	0	9,870	* 1,340	45,796	* 153,254
<b>Net rental real estate income (loss)</b>	<b>-105,790</b>	<b>-32,823</b>	<b>6,423</b>	<b>* 3,557</b>	<b>-7,297</b>	<b>87,686</b>	<b>483,842</b>	<b>-92,973</b>
Net income	73,082	703,661	26,879	* 3,557	116,213	146,858	695,275	69,899
Loss	178,873	736,485	* 20,456	0	123,510	59,171	211,433	* 162,872

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] "Nature of business not allocable" is not shown in this table because no partnership returns classified in this industrial group reported real estate rental income.

[2] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>2,931,275</b>	<b>131,487</b>	<b>34,691</b>	<b>2,909</b>	<b>189,514</b>	<b>42,557</b>	<b>48,246</b>
<b>Number of partners</b>	<b>16,573,877</b>	<b>443,917</b>	<b>729,344</b>	<b>84,128</b>	<b>504,864</b>	<b>274,483</b>	<b>217,124</b>
<b>Total income (loss)</b>	<b>1,485,994,733</b>	<b>9,722,527</b>	<b>60,762,350</b>	<b>11,043,528</b>	<b>31,695,716</b>	<b>65,508,662</b>	<b>18,271,619</b>
Ordinary business income (loss)	357,055,417	-316,629	39,129,158	7,830,005	23,018,314	52,776,947	15,010,354
Net rental real estate income (loss)	15,122,150	605,410	13,039	2,095	-434,258	34,012	50,458
Other net rental income (loss)	2,923,321	182,641	40,826	* 29,522	72,799	704,569	38,807
Interest income	193,499,813	1,065,175	1,954,047	1,241,948	1,573,876	3,540,638	724,851
Dividend income	83,897,950	147,546	342,174	49,592	99,876	2,952,533	263,000
Royalties	14,219,959	365,931	4,428,993	* 4,427	110,294	2,211,693	66,992
Net short-term capital gain (loss)	54,613,689	36,370	367,004	81,564	158,950	216,517	23,633
Net long-term capital gain (loss)	376,195,114	2,163,939	2,258,616	191,446	2,913,945	1,848,413	436,204
Guaranteed payments to partners	51,754,217	1,029,785	597,819	211,663	2,580,501	1,201,671	1,200,196
Net section 1231 gain (loss)	157,886,152	4,360,462	8,551,251	1,339,658	1,429,235	459,978	419,860
Other income (loss)	178,826,952	81,896	3,079,422	61,607	172,184	-438,310	37,264
<b>Total deductions</b>	<b>235,345,682</b>	<b>1,973,344</b>	<b>23,820,292</b>	<b>963,064</b>	<b>1,613,861</b>	<b>5,389,655</b>	<b>657,085</b>
Charitable contributions	5,695,439	495,418	48,720	17,397	212,439	288,211	112,225
Section 179 deductions	5,511,560	942,342	111,581	10,031	680,403	216,942	208,085
Interest expense on investment debts	108,209,621	292,831	104,393	80,197	259,930	68,363	47,583
Foreign taxes	15,954,465	11,108	5,675,413	* 34,893	21,759	2,284,347	106,189
Qualified expenditures [section 59(e)]	20,602,086	* 7,282	15,440,678	* 52,287	4,761	1,002,711	* 16,826
Other deductions	79,372,512	224,363	2,439,507	768,258	434,570	1,529,080	166,178
<b>Total income (loss) minus total deductions</b>	<b>1,250,649,052</b>	<b>7,749,183</b>	<b>36,942,058</b>	<b>10,080,464</b>	<b>30,081,855</b>	<b>60,119,007</b>	<b>17,614,534</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>1,214,103,665</b>	<b>7,728,956</b>	<b>37,037,171</b>	<b>10,038,107</b>	<b>29,739,883</b>	<b>59,872,188</b>	<b>16,384,315</b>
Corporate general partners	114,195,107	606,332	2,982,114	1,472,311	3,698,274	24,575,064	1,415,830
Corporate limited partners	248,317,698	1,585,603	17,557,827	5,884,709	5,273,954	23,874,270	8,186,930
Individual general partners	76,074,567	2,469,912	709,341	* 19,338	2,540,233	483,459	408,857
Individual limited partners	254,454,498	424,862	7,687,118	311,020	9,538,952	2,786,119	4,464,600
Partnership general partners	83,338,184	134,068	874,455	551,617	604,076	1,932,519	91,502
Partnership limited partners	246,456,795	825,021	4,575,540	1,389,260	6,756,140	4,762,490	1,385,365
Tax-exempt organization general partners	2,738,867	* 17,953	* 32,651	0	0	* 3,353	5,058
Tax-exempt organization limited partners	58,672,478	413,186	836,434	9,201	111,698	58,743	3,716
Nominee and other general partners	13,575,519	155,874	124,039	* 13,352	21,476	156,913	35,054
Nominee and other limited partners	116,279,952	1,096,145	1,657,651	387,300	1,195,080	1,239,258	387,402

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts, and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>150,840</b>	<b>43,158</b>	<b>38,774</b>	<b>292,519</b>	<b>223,816</b>	<b>7,972</b>	<b>215,844</b>
<b>Number of partners</b>	<b>468,015</b>	<b>1,185,482</b>	<b>177,673</b>	<b>3,316,792</b>	<b>2,805,446</b>	<b>211,427</b>	<b>2,594,019</b>
<b>Total income (loss)</b>	<b>5,367,295</b>	<b>7,299,972</b>	<b>37,151,703</b>	<b>806,900,936</b>	<b>699,422,686</b>	<b>23,802,044</b>	<b>675,620,642</b>
Ordinary business income (loss)	2,654,262	5,691,042	24,508,139	65,843,002	49,272,387	4,962,251	44,310,136
Net rental real estate income (loss)	111,854	105,235	36,603	-950,035	-1,160,478	-24,015	-1,136,462
Other net rental income (loss)	49,160	-81,798	321,421	-307,083	-230,225	-421	-229,804
Interest income	528,289	630,979	4,909,934	147,714,945	122,159,612	4,024,256	118,135,356
Dividend income	16,123	293,496	306,103	67,535,145	57,890,836	3,940,469	53,950,367
Royalties	* 98,491	* 437	1,971,720	1,916,562	1,631,676	6,747	1,624,930
Net short-term capital gain (loss)	-8,818	-697	84,108	50,356,200	45,897,696	1,931,320	43,966,376
Net long-term capital gain (loss)	212,392	166,307	5,447,272	285,991,458	248,694,403	2,738,669	245,955,734
Guaranteed payments to partners	1,361,558	526,822	635,349	15,080,941	12,537,172	1,449,975	11,087,196
Net section 1231 gain (loss)	26,933	49,167	-1,216,349	8,241,643	7,456,432	-6,486	7,462,918
Other income (loss)	317,050	-81,017	147,403	165,478,158	155,273,175	4,779,279	150,493,896
<b>Total deductions</b>	<b>645,430</b>	<b>1,372,800</b>	<b>3,202,766</b>	<b>159,166,577</b>	<b>138,778,709</b>	<b>3,135,624</b>	<b>135,643,086</b>
Charitable contributions	113,054	17,028	115,871	1,261,702	1,091,242	109,264	981,978
Section 179 deductions	298,831	199,398	58,445	212,003	147,575	14,846	132,729
Interest expense on investment debts	52,742	146,025	118,065	98,430,436	86,917,846	1,251,016	85,666,830
Foreign taxes	12,663	37,892	360,300	4,794,258	4,132,975	531,333	3,601,643
Qualified expenditures [section 59(e)]	0	76,162	161,664	2,481,343	2,226,684	16,952	2,209,731
Other deductions	168,141	896,295	2,388,421	51,986,836	44,262,388	1,212,212	43,050,176
<b>Total income (loss) minus total deductions</b>	<b>4,721,865</b>	<b>5,927,172</b>	<b>33,948,937</b>	<b>647,734,359</b>	<b>560,643,977</b>	<b>20,666,420</b>	<b>539,977,557</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>4,854,670</b>	<b>5,881,327</b>	<b>34,108,766</b>	<b>614,551,300</b>	<b>531,300,919</b>	<b>20,622,256</b>	<b>510,678,663</b>
Corporate general partners	276,587	1,830,271	10,719,037	39,091,120	28,343,471	1,998,944	26,344,528
Corporate limited partners	444,150	936,990	5,285,915	129,631,668	110,926,163	2,802,301	108,123,863
Individual general partners	701,921	533,640	98,069	9,981,999	8,147,845	445,452	7,702,393
Individual limited partners	1,740,295	478,933	1,244,741	98,253,095	87,839,947	5,099,747	82,740,200
Partnership general partners	177,978	790,203	11,772,119	52,787,132	48,561,892	861,334	47,700,558
Partnership limited partners	1,340,810	1,428,524	3,597,910	150,876,121	141,351,811	4,476,727	136,875,084
Tax-exempt organization general partners	0	0	0	2,416,723	1,160,533	* 29,244	1,131,289
Tax-exempt organization limited partners	* 24,062	-94,916	129,014	48,877,211	38,082,471	510,444	37,572,027
Nominee and other general partners	51,268	* 3,314	-92,476	7,067,649	3,879,371	67,675	3,811,697
Nominee and other limited partners	97,600	-25,633	1,354,437	75,568,581	63,007,413	4,330,388	58,677,025

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts, and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>41,811</b>	<b>26,892</b>	<b>1,388,599</b>	<b>1,342,655</b>	<b>404,656</b>	<b>477,326</b>	<b>16,393</b>
<b>Number of partners</b>	<b>389,017</b>	<b>122,329</b>	<b>6,554,268</b>	<b>6,380,504</b>	<b>1,823,499</b>	<b>2,098,101</b>	<b>109,098</b>
<b>Total income (loss)</b>	<b>86,924,964</b>	<b>20,553,286</b>	<b>234,846,028</b>	<b>227,590,758</b>	<b>32,544,459</b>	<b>96,602,593</b>	<b>2,007,931</b>
Ordinary business income (loss)	2,209,360	14,361,255	15,473,724	12,871,954	1,136,462	1,951,873	50,824
Net rental real estate income (loss)	204,314	6,129	15,205,110	14,890,393	-8,782,287	30,201,463	851,940
Other net rental income (loss)	13,182	-90,039	1,424,728	97,009	-117,662	370,409	* -82,421
Interest income	22,343,052	3,212,281	19,586,815	18,163,836	3,652,557	4,952,949	66,699
Dividend income	9,379,921	264,388	6,749,789	6,705,101	839,251	1,024,294	17,490
Royalties	279,402	* 5,483	1,001,610	573,089	40,617	51,558	* 3,002
Net short-term capital gain (loss)	4,372,572	85,931	2,274,570	2,262,182	366,929	463,534	* -1,929
Net long-term capital gain (loss)	35,917,392	1,379,663	48,343,022	48,097,887	3,593,664	8,269,631	177,166
Guaranteed payments to partners	1,730,952	812,817	3,824,522	3,538,264	306,439	821,804	31,517
Net section 1231 gain (loss)	761,372	23,838	118,207,737	117,788,629	31,351,843	48,316,895	893,189
Other income (loss)	9,713,444	491,540	2,754,400	2,602,414	156,646	178,182	* 455
<b>Total deductions</b>	<b>18,958,274</b>	<b>1,429,593</b>	<b>20,893,764</b>	<b>20,254,006</b>	<b>3,324,592</b>	<b>5,086,129</b>	<b>90,001</b>
Charitable contributions	144,321	26,138	1,862,146	1,846,087	86,986	580,593	12,074
Section 179 deductions	10,117	54,311	554,850	359,674	39,193	104,802	* 4,716
Interest expense on investment debts	10,649,791	862,799	6,935,167	6,783,163	806,611	939,713	* 10,477
Foreign taxes	504,810	156,472	1,330,105	1,292,341	42,369	20,668	* 390
Qualified expenditures [section 59(e)]	250,879	* 3,780	334,788	333,896	* 108,931	181,087	0
Other deductions	7,398,355	326,093	9,876,709	9,638,846	2,240,502	3,259,267	62,344
<b>Total income (loss) minus total deductions</b>	<b>67,966,689</b>	<b>19,123,693</b>	<b>213,952,264</b>	<b>207,336,752</b>	<b>29,219,866</b>	<b>91,516,464</b>	<b>1,917,930</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>64,285,502</b>	<b>18,964,879</b>	<b>213,550,194</b>	<b>206,841,047</b>	<b>29,103,140</b>	<b>91,550,374</b>	<b>1,917,930</b>
Corporate general partners	7,314,839	3,432,810	9,784,763	8,995,689	2,035,853	4,579,783	49,019
Corporate limited partners	10,264,760	8,440,745	24,143,864	21,424,495	-1,291,902	10,919,355	371,451
Individual general partners	1,340,893	493,260	18,555,642	18,016,682	5,278,146	8,008,554	182,361
Individual limited partners	7,404,313	3,008,835	63,519,551	62,117,652	9,403,425	25,157,668	734,066
Partnership general partners	4,065,015	160,225	9,181,995	9,123,604	1,788,243	3,503,594	151,332
Partnership limited partners	7,071,411	2,452,900	49,812,977	49,416,698	5,819,863	21,033,926	179,881
Tax-exempt organization general partners	1,255,781	409	41,539	41,539	25,353	* 145,782	0
Tax-exempt organization limited partners	10,673,544	121,196	6,607,224	6,613,765	1,018,936	2,741,943	* 9,507
Nominee and other general partners	3,183,847	* 4,430	5,625,396	5,537,280	1,353,703	3,032,769	* 7,452
Nominee and other limited partners	11,711,099	850,069	26,277,243	25,553,643	3,671,519	12,426,999	232,861

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>94,372</b>	<b>349,908</b>	<b>45,945</b>	<b>184,812</b>	<b>28,717</b>	<b>59,751</b>	<b>11,552</b>
<b>Number of partners</b>	<b>557,969</b>	<b>1,791,838</b>	<b>173,764</b>	<b>639,641</b>	<b>605,305</b>	<b>143,990</b>	<b>34,730</b>
<b>Total income (loss)</b>	<b>9,981,116</b>	<b>86,454,660</b>	<b>7,255,270</b>	<b>97,322,407</b>	<b>43,214,308</b>	<b>7,118,512</b>	<b>149,672</b>
Ordinary business income (loss)	-169,911	9,902,706	2,601,770	71,171,110	7,902,725	4,501,529	50,102
Net rental real estate income (loss)	2,044,511	-9,425,234	314,717	-105,790	-32,823	6,423	* 3,557
Other net rental income (loss)	20,610	-93,927	1,327,719	159,881	37,765	-4,600	0
Interest income	766,820	8,724,812	1,422,979	1,896,678	5,811,596	366,732	33,476
Dividend income	197,146	4,626,920	44,688	492,211	4,165,953	140,665	* 8,562
Royalties	195,177	282,734	428,522	1,541,007	352,901	* 1,123	0
Net short-term capital gain (loss)	25,638	1,408,011	12,387	105,984	550,599	84,929	* -70
Net long-term capital gain (loss)	2,506,616	33,550,809	245,135	5,117,609	17,310,112	907,516	* 8,027
Guaranteed payments to partners	182,318	2,196,186	286,259	14,710,445	333,187	863,798	65,577
Net section 1231 gain (loss)	4,102,010	33,124,692	419,108	252,084	2,231,837	246,334	-15,596
Other income (loss)	110,181	2,156,951	151,985	1,981,188	4,550,455	4,062	* -3,962
<b>Total deductions</b>	<b>878,995</b>	<b>10,874,288</b>	<b>639,758</b>	<b>6,249,740</b>	<b>5,549,852</b>	<b>507,683</b>	<b>43,188</b>
Charitable contributions	321,283	845,151	16,059	628,768	207,177	36,333	3,990
Section 179 deductions	44,256	166,708	195,175	759,015	22,735	264,344	18,187
Interest expense on investment debts	136,917	4,889,444	152,004	191,453	1,157,750	* 29,554	4,364
Foreign taxes	22,056	1,206,857	37,764	482,552	673,022	* 1,422	0
Qualified expenditures [section 59(e)]	[2]	43,877	* 893	157,136	864,007	* 2,420	0
Other deductions	354,483	3,722,251	237,863	4,030,818	2,625,162	173,610	16,648
<b>Total income (loss) minus total deductions</b>	<b>9,102,121</b>	<b>75,580,371</b>	<b>6,615,512</b>	<b>91,072,667</b>	<b>37,664,456</b>	<b>6,610,829</b>	<b>106,484</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>8,766,848</b>	<b>75,502,756</b>	<b>6,709,147</b>	<b>90,761,829</b>	<b>37,907,874</b>	<b>6,429,410</b>	<b>99,403</b>
Corporate general partners	104,969	2,226,064	789,074	6,857,312	5,213,925	153,035	* 783
Corporate limited partners	658,455	10,767,136	2,719,369	7,499,106	6,874,947	2,041,294	177,282
Individual general partners	1,481,780	3,065,840	538,960	33,500,350	806,727	550,812	36,533
Individual limited partners	2,863,991	23,958,502	1,401,899	37,486,222	8,160,815	2,634,491	-18,328
Partnership general partners	492,594	3,187,841	58,390	1,592,080	1,326,399	200,043	* -2,800
Partnership limited partners	1,449,088	20,933,940	396,279	1,978,283	9,333,763	561,648	-100,948
Tax-exempt organization general partners	0	* -129,595	0	0	-3	* 10,557	* 2,764
Tax-exempt organization limited partners	-115,027	2,958,406	* -6,541	423,138	526,110	* 6,105	0
Nominee and other general partners	337,349	806,008	* 88,116	36,788	274,147	* 522	0
Nominee and other limited partners	1,493,649	7,728,614	723,600	1,388,550	5,391,042	270,902	* 4,118

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>AVAILABLE FOR ALLOCATION</b>					
<b>Number of partnerships</b>	<b>63,291</b>	<b>49,099</b>	<b>105,352</b>	<b>64,113</b>	<b>* 1,296</b>
<b>Number of partners</b>	<b>286,050</b>	<b>312,841</b>	<b>401,977</b>	<b>190,073</b>	<b>* 3,179</b>
<b>Total income (loss)</b>	<b>28,989,029</b>	<b>1,423,388</b>	<b>16,619,971</b>	<b>2,606,963</b>	<b>* -19,851</b>
Ordinary business income (loss)	19,786,609	-310,620	1,217,376	1,138,310	* -20,045
Net rental real estate income (loss)	-7,297	87,686	483,842	-92,973	0
Other net rental income (loss)	200,111	8,345	32,426	* 13,801	0
Interest income	437,469	454,324	853,650	174,197	* 195
Dividend income	26,484	44,309	105,447	158,941	0
Royalties	{2}	45,031	61,453	* 41,294	0
Net short-term capital gain (loss)	-1,487	31,289	233,032	* 20,013	0
Net long-term capital gain (loss)	1,246,068	187,290	1,018,262	427,214	0
Guaranteed payments to partners	5,806,308	474,156	746,795	503,124	0
Net section 1231 gain (loss)	1,115,232	186,860	11,777,700	222,125	0
Other income (loss)	379,530	214,717	89,988	* 916	0
<b>Total deductions</b>	<b>1,513,781</b>	<b>631,916</b>	<b>866,034</b>	<b>283,953</b>	<b>* 896</b>
Charitable contributions	76,985	129,972	56,042	11,961	0
Section 179 deductions	444,114	88,169	273,826	147,365	* 896
Interest expense on investment debts	19,156	155,634	66,240	* 49,740	0
Foreign taxes	* 8	47,189	81,008	* 339	0
Qualified expenditures [section 59(e)]	0	* 20	* 1	0	0
Other deductions	973,517	210,934	388,917	74,548	0
<b>Total income (loss) minus total deductions</b>	<b>27,475,248</b>	<b>791,471</b>	<b>15,753,936</b>	<b>2,323,010</b>	<b>* -20,746</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>					
<b>All partners</b>	<b>26,408,030</b>	<b>835,115</b>	<b>15,724,895</b>	<b>2,210,979</b>	<b>* -20,746</b>
Corporate general partners	3,261,415	605,769	1,603,221	47,945	0
Corporate limited partners	4,619,027	240,978	3,544,423	514,758	0
Individual general partners	2,709,979	201,621	1,115,959	652,730	* -2,554
Individual limited partners	11,990,822	-219,279	3,412,201	560,189	* -1,921
Partnership general partners	375,257	439,437	461,909	48,196	0
Partnership limited partners	2,238,077	-53,967	5,359,383	406,644	* -16,247
Tax-exempt organization general partners	198,451	* 36	0	* 9,786	0
Tax-exempt organization limited partners	778,359	-3,936	-32,872	0	0
Nominee and other general partners	5,358	* 36,891	47,991	* 11,963	0
Nominee and other limited partners	231,284	-412,435	212,681	-41,231	* -24

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total income (loss) minus total deductions does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

[2] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of LLCs</b>	<b>1,630,161</b>	<b>39,570</b>	<b>14,211</b>	<b>1,810</b>	<b>118,193</b>	<b>26,896</b>	<b>33,219</b>
Number of partners	6,361,958	131,539	123,803	17,446	316,042	178,290	113,308
Total assets	6,522,576,491	62,233,557	80,941,698	112,376,078	202,054,741	246,312,716	65,168,116
Total income	879,613,475	5,095,691	26,517,417	18,475,220	41,057,857	96,780,377	37,212,547
Total deductions	752,579,999	6,304,389	12,627,686	13,425,395	28,465,802	71,651,109	28,338,880
Ordinary business income (loss)	127,033,476	-1,208,699	13,889,731	5,049,824	12,592,055	25,129,268	8,873,667
Portfolio income (loss) distributed directly to partners	200,433,131	1,225,459	2,352,616	887,438	3,431,806	4,387,261	806,590
Interest income	58,395,476	632,594	606,838	855,262	941,283	1,375,286	468,368
Dividend income	20,782,978	45,453	51,240	35,068	63,111	562,155	41,665
Royalties	3,880,925	110,554	517,576	* 4,389	* 2,432	706,566	52,844
Net short-term capital gain (loss)	11,835,858	35,304	64,863	* 81,883	65,624	9,339	14,415
Net long-term capital gain (loss)	105,537,895	401,554	1,112,098	-89,165	2,359,355	1,733,914	229,298
Net rental real estate income (loss)	-6,435,840	88,666	9,943	1,125	-371,195	15,774	16,472
Other net rental income (loss)	1,632,081	-4,637	28,787	* 6,652	71,937	482,537	20,374
Total net income (loss) [1]	205,289,095	-336,068	15,104,116	5,952,320	13,299,624	28,271,586	9,473,391

Item	Retail trade	Transportation and warehousing	Information	Total	Finance and insurance		
					Securities, commodity contracts, and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>Number of LLCs</b>	<b>80,175</b>	<b>27,499</b>	<b>24,657</b>	<b>113,171</b>	<b>80,606</b>	<b>3,824</b>	<b>76,782</b>
Number of partners	236,412	64,726	100,519	795,689	631,582	20,101	611,481
Total assets	66,553,391	43,610,694	287,749,008	2,942,027,694	2,114,315,091	655,288,441	1,459,026,650
Total income	45,477,930	25,326,142	75,092,663	157,333,854	108,559,294	52,442,411	56,116,883
Total deductions	44,414,038	24,388,747	77,078,167	125,131,431	88,608,133	49,801,627	38,806,506
Ordinary business income (loss)	1,063,892	937,395	-1,985,504	32,202,423	19,951,161	2,640,784	17,310,377
Portfolio income (loss) distributed directly to partners	446,892	592,079	4,940,135	117,776,850	100,137,525	2,990,383	97,147,143
Interest income	208,916	240,082	3,039,908	36,317,366	28,959,511	683,566	28,275,945
Dividend income	7,704	230,970	75,801	15,348,476	13,821,666	235,879	13,585,787
Royalties	* 35,020	0	456,711	850,832	674,690	* 6,599	668,091
Net short-term capital gain (loss)	3,004	* 511	53,614	9,351,640	8,410,187	925,067	7,485,120
Net long-term capital gain (loss)	192,248	120,517	1,314,100	55,908,537	48,271,472	1,139,272	47,132,200
Net rental real estate income (loss)	70,818	15,132	21,968	-338,005	-199,787	-2,079	-197,707
Other net rental income (loss)	11,248	-100,099	177,642	-167,823	-73,203	* 170	-73,373
Total net income (loss) [1]	1,397,598	1,323,479	1,786,527	84,213,268	63,134,038	3,564,918	59,569,120

Item	Finance and insurance—continued		Total	Real estate and rental and leasing			
	Funds, trusts and other financial vehicles	Other finance and insurance		Real estate			
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
<b>Number of LLCs</b>	<b>14,952</b>	<b>17,613</b>	<b>809,131</b>	<b>781,331</b>	<b>215,689</b>	<b>283,106</b>	<b>7,156</b>
Number of partners	91,738	72,368	3,037,514	2,944,342	708,351	1,052,775	30,928
Total assets	367,106,432	460,606,171	1,894,949,062	1,839,636,671	380,236,653	714,313,767	23,187,329
Total income	9,684,363	39,090,196	54,583,102	46,191,225	2,643,239	4,255,569	356,808
Total deductions	8,271,726	28,251,572	49,062,841	40,899,224	2,384,842	3,949,213	347,655
Ordinary business income (loss)	1,412,637	10,838,625	5,520,261	5,292,000	258,397	306,357	9,153
Portfolio income (loss) distributed directly to partners	14,723,596	2,915,729	37,996,144	37,171,482	3,731,059	6,620,873	131,234
Interest income	5,389,211	1,968,644	7,941,579	7,463,122	1,424,153	1,735,958	24,178
Dividend income	1,414,081	112,729	1,747,394	1,718,335	117,038	237,465	* 1,253
Royalties	176,139	* 3	432,314	180,966	* 19,803	* 38,859	0
Net short-term capital gain (loss)	883,606	57,846	1,332,352	1,327,971	415,150	313,366	* 3
Net long-term capital gain (loss)	6,860,559	776,507	26,542,505	26,481,088	1,754,915	4,295,226	* 105,800
Net rental real estate income (loss)	-115,544	-22,675	-5,776,391	-5,842,540	-5,943,339	7,164,633	172,420
Other net rental income (loss)	-580	-94,039	889,509	-25,467	-54,557	208,159	* -83,477
Total net income (loss) [1]	8,275,944	12,803,286	10,754,666	8,786,417	-4,178,505	9,691,430	123,527

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of LLCs</b>	<b>48,932</b>	<b>226,448</b>	<b>27,800</b>	<b>116,621</b>	<b>16,211</b>	<b>34,617</b>	<b>7,438</b>
Number of partners	168,015	984,273	93,172	362,565	130,915	87,648	25,028
Total assets	104,174,585	617,724,338	55,312,390	71,780,850	189,268,287	27,942,590	3,439,142
Total income	1,257,732	37,677,877	8,391,877	82,938,429	11,063,512	33,158,603	2,710,210
Total deductions	1,690,049	32,527,466	8,163,617	69,450,022	9,798,015	29,934,239	2,798,451
Ordinary business income (loss)	-432,317	5,150,411	228,260	13,488,407	1,265,497	3,224,364	-88,241
Portfolio income (loss) distributed directly to partners	1,821,816	24,866,500	824,662	5,571,115	15,270,935	1,132,611	42,051
Interest income	382,741	3,896,092	478,457	1,039,752	3,392,000	247,060	27,249
Dividend income	85,080	1,277,498	29,058	255,886	2,089,787	70,481	* 7,834
Royalties	* 105,082	17,222	* 251,348	558,410	128,309	* 616	0
Net short-term capital gain (loss)	22,981	576,471	* 4,381	68,241	393,521	94,390	* 53
Net long-term capital gain (loss)	1,225,931	19,099,216	* 61,417	3,648,826	9,267,317	720,063	* 6,915
Net rental real estate income (loss)	164,006	-7,400,259	66,149	-67,311	-127,251	6,742	* 3,557
Other net rental income (loss)	7,161	-102,752	914,976	147,032	8,804	* -6,197	0
Total net income (loss) [1]	311,753	2,838,212	1,968,249	15,422,176	6,757,148	3,543,067	-49,602

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>Number of LLCs</b>	<b>38,303</b>	<b>28,550</b>	<b>66,870</b>	<b>31,774</b>	<b>* 1,246</b>
Number of partners	164,016	134,587	234,344	105,037	* 2,530
Total assets	51,725,280	43,206,456	119,554,461	11,144,359	* 538,309
Total income	78,494,198	19,070,818	60,510,453	8,701,892	* 12,561
Total deductions	68,732,233	20,701,016	61,866,507	8,400,667	* 10,364
Ordinary business income (loss)	9,761,964	-1,630,198	-1,356,054	301,225	* 2,197
Portfolio income (loss) distributed directly to partners	1,019,777	363,024	1,558,374	631,973	0
Interest income	191,547	201,241	558,157	110,989	0
Dividend income	17,186	19,015	22,825	90,925	0
Royalties	0	14,787	* 9,562	0	0
Net short-term capital gain (loss)	-3,783	17,888	232,982	* 20,017	0
Net long-term capital gain (loss)	814,827	110,093	734,847	* 410,042	0
Net rental real estate income (loss)	-9,378	9,726	128,086	-134,319	0
Other net rental income (loss)	47,769	* 1,662	* 13,443	* 3,443	0
Total net income (loss) [1]	10,009,088	-1,383,767	-623,981	372,263	* 2,197

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss).

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial grouping	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All industries</b>	<b>5,133,564,943</b>	<b>3,571,281,519</b>	<b>87,011,698</b>	<b>4,916,630</b>	<b>15,157,978</b>	<b>234,537,262</b>	<b>755,221,740</b>	<b>193,499,813</b>
Agriculture, forestry, fishing, and hunting	39,157,481	22,557,535	1,031,931	4,770,716	488,318	792,274	3,796,424	1,065,175
Mining	125,714,823	95,913,240	2,910,345	* 7,365	2,372,373	3,141,915	9,476,259	1,954,047
Utilities	152,387,633	144,263,833	2,301,117	* 8	438,059	1,536,442	1,879,858	1,241,948
Construction	323,599,254	310,113,554	2,782,015	* 82	397,648	3,069,256	5,041,195	1,573,876
Manufacturing	804,198,835	775,643,178	2,885,013	* 15,601	607,991	11,649,899	11,175,075	3,540,638
Wholesale trade	473,087,998	465,812,479	568,373	* 47	213,421	4,259,209	1,613,251	724,851
Retail trade	359,196,415	349,324,645	426,621	* 683	387,954	6,855,775	968,481	528,289
Transportation and warehousing	108,339,368	101,378,135	2,296,728	* 15,468	970,342	2,145,468	1,109,914	630,979
Information	255,267,754	218,385,802	10,680,001	0	1,163,659	10,080,731	12,968,173	4,909,934
Finance and insurance	1,120,495,267	167,650,849	27,053,253	32,164	2,887,797	145,082,027	580,500,778	147,714,944
Securities, commodity contracts, and other financial investments and related activities	941,348,561	117,274,046	23,240,163	* 30,501	2,581,457	118,560,838	495,598,019	122,159,612
Securities and commodity contracts and exchanges	126,164,237	46,644,948	816,180	0	135,444	60,258,186	12,832,156	4,024,256
Other financial investment activities	815,184,323	70,629,098	22,423,983	* 30,501	2,446,013	58,302,652	482,765,864	118,135,356
Funds, trusts, and other financial vehicles	106,696,303	6,502,099	3,236,592	* 1,662	207,340	4,240,408	79,933,607	22,343,052
Other finance and insurance	72,450,404	43,874,704	576,497	0	99,000	22,280,781	4,969,151	3,212,281
Real estate and rental and leasing	493,611,243	169,984,643	12,354,392	60,193	3,863,848	14,859,890	80,060,112	19,586,815
Real estate	460,788,542	147,052,329	12,287,112	60,193	2,623,917	13,131,453	77,867,154	18,163,836
Lessors of residential buildings and dwellings and cooperative housing	74,978,887	11,600,978	970,527	* 22,500	927,162	785,234	8,738,015	3,652,557
Lessors of nonresidential buildings (except mini-warehouses)	128,827,099	10,113,034	1,526,645	* 4,327	781,824	2,097,237	14,970,162	4,952,949
Lessors of miniwarehouses and self-storage units	3,264,090	653,142	* 1,530	0	* 16,638	2,718	276,206	66,699
Lessors of other real estate property	18,351,259	4,094,446	210,526	* 14,862	73,013	769,234	3,844,441	766,820
Other real estate activities	235,367,207	120,590,728	9,577,884	* 18,504	825,279	9,477,029	50,038,330	8,724,812
Rental and leasing services and lessors of nonfinancial intangible assets	32,822,701	22,932,314	67,280	0	1,239,931	1,728,436	2,192,958	1,422,979
Professional, scientific, and technical services	336,694,025	309,482,186	3,962,782	0	161,655	10,814,405	9,488,380	1,896,678
Management of companies (holding companies)	75,469,365	21,575,856	13,243,642	0	185,580	2,438,403	29,739,772	5,811,596
Administrative and support and waste management and remediation services	75,324,709	69,534,681	463,748	0	34,682	3,445,598	1,521,107	366,732
Educational services	4,868,890	4,483,434	* 60,453	0	* 2,618	259,286	53,783	33,476
Health care and social assistance	155,797,795	143,274,055	1,501,508	* 1,126	119,840	7,234,666	1,720,733	437,469
Arts, entertainment, and recreation	50,938,234	43,689,714	1,456,109	0	301,133	3,849,028	896,552	454,324
Accommodation and food services	154,452,836	134,848,275	966,879	* 1,161	501,251	2,709,712	2,378,238	853,649
Other services	24,916,451	23,323,285	66,788	* 12,017	59,809	309,049	833,461	174,197
Nature of business not allocable	* 46,567	* 42,143	0	0	0	* 4,230	* 195	* 195

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial grouping	Portfolio income—continued				Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All industries</b>	<b>83,897,950</b>	<b>14,219,959</b>	<b>64,764,956</b>	<b>398,839,062</b>	<b>167,493,903</b>	<b>201,604,282</b>	<b>89,508,702</b>	<b>6,831,229</b>
Agriculture, forestry, fishing, and hunting	147,546	365,931	44,312	2,173,460	4,521,312	163,285	829,192	206,495
Mining	342,174	4,428,993	401,562	2,349,483	8,632,465	3,170,300	49,676	40,886
Utilities	49,592	* 4,427	* 103,912	479,979	1,737,150	199,520	* 2,125	* 29,522
Construction	99,876	110,294	271,393	2,985,756	1,536,810	217,206	358,572	82,915
Manufacturing	2,952,533	2,211,693	219,870	2,250,341	1,233,719	245,428	37,598	705,335
Wholesale trade	263,000	66,992	27,781	530,627	470,748	49,705	53,993	46,771
Retail trade	16,123	* 98,491	6,470	319,108	721,008	335,827	120,579	54,843
Transportation and warehousing	293,496	* 437	* 2,323	182,679	223,691	4,197	139,699	55,727
Information	306,103	1,971,720	84,525	5,695,891	1,327,172	165,885	38,419	457,910
Finance and insurance	67,535,145	1,916,562	59,593,765	303,740,362	9,049,789	185,959,842	2,041,764	237,006
Securities, commodity contracts, and other financial investments and related activities	57,890,836	1,631,676	53,875,481	260,040,414	7,985,283	174,439,179	1,475,252	163,823
Securities and commodity contracts and exchanges	3,940,469	6,747	2,069,655	2,791,029	30,265	5,424,440	22,445	175
Other financial investment activities	53,950,367	1,624,930	51,805,826	257,249,385	7,955,018	169,014,739	1,452,807	163,648
Funds, trusts, and other financial vehicles	9,379,921	279,402	5,626,132	42,305,100	996,759	11,022,579	519,251	36,005
Other finance and insurance	264,388	* 5,483	92,151	1,394,848	67,747	498,084	47,260	37,178
Real estate and rental and leasing	6,749,789	1,001,610	2,770,903	49,950,995	120,513,280	3,602,533	84,001,663	4,310,688
Real estate	6,705,101	573,089	2,758,515	49,666,613	120,017,416	3,447,909	83,593,738	707,322
Lessors of residential buildings and dwellings and cooperative housing	839,251	40,617	520,832	3,684,758	31,818,914	238,056	19,848,674	28,826
Lessors of nonresidential buildings (except mini-warehouses)	1,024,294	51,558	541,077	8,400,284	49,128,437	558,631	49,163,155	483,647
Lessors of miniwarehouses and self-storage units	17,490	* 3,002	* 1,308	187,707	895,316	* 888	1,407,529	* 10,123
Lessors of other real estate property	197,146	195,177	37,992	2,647,306	4,163,170	140,309	4,958,042	83,215
Other real estate activities	4,626,920	282,734	1,657,307	34,746,557	34,011,578	2,510,025	8,216,339	101,511
Rental and leasing services and lessors of nonfinancial intangible assets	44,688	428,522	12,387	284,382	495,863	154,625	407,925	3,603,367
Professional, scientific, and technical services	492,211	1,541,007	135,797	5,422,687	504,434	2,046,639	73,082	160,463
Management of companies (holding companies)	4,165,953	352,901	705,195	18,704,127	2,788,821	4,617,195	703,661	176,435
Administrative and support and waste management and remediation services	140,665	* 1,123	95,523	917,064	283,058	12,886	26,879	* 2,070
Educational services	* 8,562	0	* 67	* 11,678	* 343	* 5,416	* 3,557	0
Health care and social assistance	26,484	[1]	6,709	1,250,071	1,220,932	406,895	116,213	201,825
Arts, entertainment, and recreation	44,309	45,031	31,639	321,249	289,818	293,796	146,858	15,227
Accommodation and food services	105,447	61,453	239,241	1,118,448	12,212,176	106,563	695,275	33,308
Other services	158,941	* 41,294	* 23,971	435,058	227,176	* 1,165	69,899	* 13,801
Nature of business not allocable	0	0	0	0	0	0	0	0

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 8. General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2005-2006**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2005</b>									
<b>All industries</b>	<b>729,379</b>	<b>2,672,491</b>	<b>88,556,997</b>	<b>413,712</b>	<b>6,946,986</b>	<b>179,867,080</b>	<b>1,465,223</b>	<b>5,640,146</b>	<b>168,482,425</b>
Agriculture, forestry, fishing, and hunting	69,569	215,411	2,466,908	14,314	88,603	-152,751	36,513	118,976	-827,284
Mining	9,523	99,612	695,790	6,775	330,483	17,609,375	11,066	95,085	13,129,767
Utilities	235	621	1,207,662	995	69,019	2,269,817	1,658	14,985	-348,471
Construction	51,096	132,971	5,363,045	13,048	53,115	4,961,192	106,883	281,027	16,202,864
Manufacturing	11,119	26,809	15,234,532	2,091	71,195	13,199,117	28,473	147,552	20,518,078
Wholesale trade	13,263	31,866	2,236,163	2,948	64,275	3,421,029	29,617	93,696	7,094,397
Retail trade	53,202	116,812	903,916	7,692	204,703	1,333,377	71,654	191,815	1,622,633
Transportation and warehousing	9,623	23,294	1,405,726	1,553	950,260	4,189,373	27,205	65,800	227
Information	9,667	25,365	10,153,040	3,313	61,687	12,455,625	22,576	108,448	182,410
Finance and insurance	76,962	591,172	15,284,368	90,341	1,869,811	75,545,910	104,404	757,624	56,469,910
Securities, commodity contracts, and other financial investments and related activities	61,520	442,949	8,975,375	72,651	1,678,110	64,031,981	72,394	585,855	41,392,147
Securities and commodity contracts and exchanges	2,106	11,968	989,998	1,738	172,623	3,321,617	4,082	23,879	2,774,455
Other financial investment activities	59,414	430,981	7,985,376	70,913	1,505,486	60,710,365	68,312	561,976	38,617,692
Funds, trusts, and other financial vehicles	9,781	69,795	5,368,745	14,488	164,665	9,425,512	15,606	100,212	5,204,399
Other finance and insurance	5,661	78,428	940,249	3,202	27,036	2,088,416	16,403	71,558	9,873,365
Real estate and rental and leasing	280,055	989,412	16,375,990	231,733	2,522,647	27,834,983	724,289	2,622,076	25,837,372
Real estate	271,969	965,855	15,574,072	228,349	2,433,464	24,386,150	705,523	2,561,146	22,742,989
Lessors of residential buildings and dwellings and cooperative housing	83,719	291,747	3,192,889	85,804	1,025,637	-1,509,739	212,379	667,337	-2,019,767
Lessors of nonresidential buildings (except mini-warehouses)	108,545	390,955	9,354,036	70,533	606,267	16,433,884	259,158	983,245	11,208,372
Lessors of miniwarehouses and self-storage units	4,988	12,771	202,442	3,227	35,796	607,579	7,744	26,173	80,879
Lessors of other real estate property	19,419	93,128	595,192	13,513	224,559	1,275,930	35,494	121,294	1,171,084
Other real estate activities	55,298	177,255	2,229,514	55,273	541,205	7,578,496	190,748	763,097	12,302,421
Rental and leasing services and lessors of nonfinancial intangible assets	8,087	23,556	801,918	3,384	89,183	3,448,833	18,766	60,929	3,094,383
Professional, scientific, and technical services	40,875	101,609	7,312,916	6,672	25,698	5,521,282	103,425	338,014	11,514,262
Management of companies (holding companies)	2,583	41,292	2,637,482	6,598	321,526	5,384,898	14,270	79,159	5,493,245
Administrative and support and waste management and remediation services	14,776	35,957	554,241	2,926	9,371	1,134,947	27,059	96,195	3,275,159
Educational services	2,185	4,914	47,722	686	2,007	77,360	6,908	19,796	125,518
Health care and social assistance	12,078	54,188	4,161,789	5,765	53,416	2,668,700	36,410	168,520	9,018,560
Arts, entertainment, and recreation	15,741	42,629	1,043,903	3,382	132,532	325,118	27,929	151,455	-1,380,903
Accommodation and food services	26,096	70,345	1,021,897	10,847	107,435	1,717,020	56,035	201,641	325,737
Other services	30,731	68,210	449,906	2,035	9,204	370,709	28,850	88,283	228,943

Footnotes at end of table.

# Partnership Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 8. General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2005-2006—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2006</b>									
<b>All industries</b>	<b>718,765</b>	<b>2,665,197</b>	<b>87,881,048</b>	<b>432,550</b>	<b>6,738,737</b>	<b>221,565,385</b>	<b>1,630,161</b>	<b>6,361,958</b>	<b>205,289,095</b>
Agriculture, forestry, fishing, and hunting	67,104	192,773	1,348,042	16,243	88,936	312,389	39,570	131,539	-336,068
Mining	11,068	155,894	221,795	9,002	448,138	21,354,845	14,211	123,803	15,104,116
Utilities	420	1,152	1,370,131	650	65,425	1,793,577	1,810	17,446	5,952,320
Construction	49,055	116,908	4,895,578	14,158	50,872	5,611,071	118,193	316,042	13,299,624
Manufacturing	10,878	26,227	14,253,530	2,723	62,536	17,873,783	26,896	178,290	28,271,586
Wholesale trade	9,950	22,378	2,337,914	3,119	75,662	3,860,126	33,219	113,308	9,473,391
Retail trade	52,574	116,973	402,085	8,654	92,078	1,516,371	80,175	236,412	1,397,598
Transportation and warehousing	10,452	24,689	1,169,395	2,510	1,073,983	4,625,780	27,499	64,726	1,323,479
Information	9,269	25,447	13,037,451	2,796	45,843	16,047,778	24,657	100,519	1,786,527
Finance and insurance	72,400	595,067	17,033,595	91,440	1,734,741	97,790,113	113,171	795,689	84,213,268
Securities, commodity contracts, and other financial investments and related activities	58,208	420,112	10,658,864	71,987	1,530,552	83,389,428	80,606	631,582	63,134,038
Securities and commodity contracts and exchanges	1,615	5,461	977,905	2,219	184,936	6,615,423	3,824	20,101	3,564,918
Other financial investment activities	56,593	414,651	9,680,959	69,769	1,345,615	76,774,005	76,782	611,481	59,569,120
Funds, trusts, and other financial vehicles	10,079	76,892	5,062,760	15,961	170,383	11,040,571	14,952	91,738	8,275,944
Other finance and insurance	4,113	98,063	1,311,971	3,491	33,807	3,360,114	17,613	72,368	12,803,286
Real estate and rental and leasing	275,148	986,448	15,307,030	243,906	2,232,315	31,688,325	809,131	3,037,514	10,754,666
Real estate	265,741	961,192	14,259,749	238,038	2,183,998	28,610,159	781,331	2,944,342	8,786,417
Lessors of residential buildings and dwellings and cooperative housing	80,524	290,201	2,782,735	91,050	721,002	-1,879,921	215,689	708,351	-4,178,505
Lessors of nonresidential buildings (except mini-warehouses)	104,553	375,402	8,714,034	68,191	581,949	19,025,581	283,106	1,052,775	9,691,430
Lessors of miniwarehouses and self-storage units	5,625	15,606	275,410	2,560	58,708	497,719	7,156	30,928	123,527
Lessors of other real estate property	24,268	109,333	1,025,781	17,274	267,129	1,662,275	48,932	168,015	311,753
Other real estate activities	50,771	170,651	1,461,788	58,963	555,211	9,304,505	226,448	984,273	2,838,212
Rental and leasing services and lessors of nonfinancial intangible assets	9,407	25,256	1,047,281	5,869	48,316	3,078,166	27,800	93,172	1,968,249
Professional, scientific, and technical services	45,880	109,834	6,983,436	6,034	25,190	5,539,349	116,621	362,565	15,422,176
Management of companies (holding companies)	3,001	12,844	2,124,178	6,166	447,656	6,334,960	16,211	130,915	6,757,148
Administrative and support and waste management and remediation services	18,918	41,141	565,245	2,210	6,416	913,030	34,617	87,648	3,543,067
Educational services	2,853	6,617	41,881	723	1,658	108,169	7,438	25,028	-49,602
Health care and social assistance	13,166	59,775	4,038,742	5,904	55,593	3,005,332	38,303	164,016	10,009,088
Arts, entertainment, and recreation	14,146	43,269	1,161,058	2,925	125,082	651,074	28,550	134,587	-1,383,767
Accommodation and food services	25,687	65,895	1,137,820	10,414	94,323	2,218,946	66,870	234,344	-623,981
Other services	26,795	61,867	452,142	2,924	11,642	342,413	31,774	105,037	372,263
Nature of business not allocable.....	0	0	0	* 50	* 649	* -22,047	* 1,246	* 2,530	* 2,197

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] "In order to avoid disclosure of information for specific partnerships, the "Nature of business not allocable" stub line is merged with "Other services."

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2006, there were 109,071 partnerships classified as "LLPs," 6,875 partnerships classified as "foreign," 7,300 partnerships classified as "other," and 42,394